



NASA Financial Management Manual

Table of Contents

FMM 9760 RELOCATION ALLOWANCES.....	6
FMM 9761 APPLICABILITY, GENERAL RULES, AND ELIGIBILITY CONDITIONS.....	6
PART I NEW APPOINTEES AND TRANSFERRED EMPLOYEES	6
9761-1 GENERAL	6
9761-2 DELEGATED TRAVEL AUTHORIZATION AUTHORITY	9
9761-3 SERVICE AGREEMENT REQUIREMENT.....	10
9761-4 VIOLATION OF TERMS OF AGREEMENT AND EMPLOYEE LIABILITY FOR EACH AGREEMENT	11
9761-5 CRITERIA FOR RELOCATION OF EMPLOYEE'S RESIDENCE	14
9761-6 PERMANENT DUTY TRANSFERS	15
9761-7 INTRA-NASA CHANGES IN DUTY STATION	16
9761-8 INTER-AGENCY TRANSFERS	16
9761-9 RE-EMPLOYMENT AFTER REDUCTION-IN-FORCE	17
9761-10 NOTICE OF INVOLUNTARY SEPARATION	17
9761-11 APPROPRIATION CHARGEABLE	17
9761-12 EXTENDED DETAILS	18
9761-13 NOTICE TO EMPLOYEE	18
9761-14 TRANSPORTATION ORIGIN AND DESTINATION	18
9761-15 TRAVEL AUTHORIZATIONS.....	18
9761-16 PAYMENT UPON TRANSFER.....	19
9761-17 TIME LIMITS FOR BEGINNING TRAVEL AND TRANSPORTATION.....	19
9761-18 RESTRICTION ON USE OF RENTAL CARS	20
9761-19 NEW APPOINTEES	20
9761-1A RELOCATION ALLOWANCES FOR EMPLOYEES IN CONNECTION WITH PERMANENT CHANGE OF STATION MOVE AND FIRST DUTY STATION MOVES FOR NEW APPOINTEES	23
9761-5A EMPLOYEE APPLICATION FOR REIMBURSEMENT OF EXPENSES INCURRED UPON SALE OR PURCHASED (OR BOTH) OF RESIDENCE UPON CHANGE OF OFFICIAL STATION - NASA FORM 1338 (FRONT AND BACK).....	24



NASA Financial Management Manual

PART II SENIOR EXECUTIVE SERVICE (SES) CAREER APPOINTEES UPON SEPARATION FOR RETIREMENT	25
9761-20 GENERAL	25
9761-21 APPLICABILITY	25
9761-22 ELIGIBILITY CRITERIA	26
9761-23 AUTHORIZATION OR APPROVAL	27
9761-24 ALLOWABLE EXPENSES.....	27
9761-25 EXPENSES NOT ALLOWABLE.....	27
9761-26 ORIGIN AND DESTINATION	28
9761-27 TIME LIMITS FOR BEGINNING TRAVEL AND TRANSPORTATION.....	28
9761-28 ADVANCE OF FUNDS	28
FMM 9762 PCS EXPENSE ALLOWANCES.....	29
PART I TRANSPORTATION AND SUBSISTENCE ALLOWANCES FOR THE EMPLOYEE AND IMMEDIATE FAMILY	29
9762-1 GENERAL	29
9762-2 ALLOWABLE TRANSPORTATION EXPENSES.....	29
9762-3 USE OF MORE THAN ONE AUTOMOBILE.....	30
9762-4 PRESCRIBED PER DIEM RATES	31
9762-5 ROUND-TRIP TRAVEL TO SEEK PERMANENT RESIDENCE QUARTERS	33
9762-6 TEMPORARY QUARTERS SUBSISTENCE EXPENSES	36
9762-6A SAMPLE CLAIM FOR TEMPORARY QUARTERS SUBSISTENCE EXPENSE REIMBURSEMENT - NASA FORM 1500 (FRONT AND BACK)	44
PART II ALLOWANCE FOR MISCELLANEOUS EXPENSES	45
9762-7 GENERAL.....	45
9762-8 ELIGIBILITY	45
9762-9 EXCLUSIONS	45
9762-10 ADVANCE OF FUNDS	45
9762-11 REIMBURSABLE COSTS.....	46
9762-12 NONREIMBURSABLE COSTS	46
9762-13 PAYMENT OF ALLOWANCES	48
PART III ALLOWANCES FOR EXPENSES INCURRED IN CONNECTION WITH RESIDENCE TRANSACTIONS.....	49
9762-14 CONDITIONS AND REQUIREMENTS UNDER WHICH ALLOWANCES ARE PAYABLE.....	49
9762-15 EXCLUSIONS	52
9762-16 REIMBURSABLE AND NONREIMBURSABLE EXPENSES	52
9762-17 ADVANCE OF FUNDS	56
PART IV TRANSPORTATION OF HOUSEHOLD GOODS WITHIN THE CONTINENTAL UNITED STATES	57
9762-19 GENERAL LIMITATIONS	57
9762-20 ORIGIN AND DESTINATION OF SHIPMENT.....	59



NASA Financial Management Manual

9762-21 DETERMINATION OF WEIGHT	59
9762-22 TRANSPORTATION WITHIN THE CONTINENTAL UNITED STATES	60
9762-23 ACTUAL EXPENSE METHOD AND THE COMMUTED RATE SCHEDULE	61
9762-24 NON-TEMPORARY STORAGE OF HOUSEHOLD GOODS - ASSIGNMENT TO OFFICIAL STATION AT AN ISOLATED LOCATION IN THE CONTINENTAL UNITED STATES	63
PART V TRANSPORTATION OF HOUSEHOLD GOODS TO OR FROM POINTS OUTSIDE THE CONTINENTAL UNITED STATES.....	67
9762-25 TRANSFER TO POST OUTSIDE CONTINENTAL UNITED STATES.....	67
9762-26 RETURN TRAVEL AND TRANSPORTATION.....	67
9762-27 ALLOWANCE FOR TRANSPORTATION AND ACCESSORIAL SERVICES	67
9762-28 ALLOWANCE FOR DRAYAGE.....	68
9762-29 MEANS OF SHIPMENT.....	68
9762-30 USE OF GOVERNMENT BILL OF LADING OR PURCHASE ORDER.....	68
9762-31 USE OF LIFT VANS	69
9762-32 VALUATION	69
9762-33 SHIPMENT BY AMERICAN VESSELS.....	69
9762-34 ITEMIZATION OF CHARGES.....	69
PART VI STORAGE OF HOUSEHOLD GOODS	70
9762-35 TEMPORARY STORAGE	70
9762-36 NONTEMPORARY STORAGE - ASSIGNMENTS OUTSIDE CONTINENTAL UNITED STATES	71
9762-37 CONDITIONS	72
9762-38 ALLOWABLE COSTS.....	72
9762-39 PLACE OF STORAGE.....	72
9762-40 TRANSPORTATION AND STORAGE.....	72
9762-41 AUTHORITY	73
9762-42 PERIOD OF ELIGIBILITY	73
PART VII TRANSPORTATION OF MOBILE HOMES	74
9762-43 ELIGIBILITY AND LIMITATIONS.....	74
9762-44 COMPUTATION OF DISTANCES	75
9762-45 COMPUTATION OF ALLOWANCES.....	75
9762-46 LIMITATION ON ALLOWANCES.....	77
9762-47 VOUCHER SUPPORT	77
9762-48 USE OF GOVERNMENT BILL OF LADING.....	78
9762-49 ADVANCE OF FUNDS	78
PART VIII TRANSPORTATION AND EMERGENCY STORAGE OF PRIVATELY- OWNED MOTOR VEHICLES.....	79
9762-50 PERSONS COVERED	79
9762-51 PRIVATELY-OWNED MOTOR VEHICLES.....	79
9762-52 CIRCUMSTANCES GOVERNING TRANSPORTATION OF PRIVATELY-OWNED MOTOR VEHICLES	79



NASA Financial Management Manual

9762-53 ALLOWABLE EXPENSES FOR SHIPMENT OF PRIVATELY-OWNED MOTOR VEHICLES.....	84
9762-54 METHOD OF SHIPMENT OF PRIVATELY-OWNED MOTOR VEHICLES	85
9762-55 EMERGENCY STORAGE OF PRIVATELY-OWNED MOTOR VEHICLES	85
FMM 9763 OVERSEAS TRAVEL IN CONNECTION WITH PERMANENT CHANGE OF STATION	87
PART I OVERSEAS TOUR RENEWAL AGREEMENT TRAVEL - RETURNING TO PLACE OF RESIDENCE BETWEEN TOURS OF OVERSEAS DUTY.....	87
9763-1 ELIGIBILITY	87
9763-2 TRAVEL ALLOWANCE.....	88
9763-3 LIMITATIONS	89
9763-4 NONCOMPLIANCE WITH TERMS OF NEW AGREEMENT	90
PART II RETURN OF IMMEDIATE FAMILY TO THE UNITED STATES PRIOR TO RETURN OF EMPLOYEE.....	92
9763-5 ALLOWANCE OF TRANSPORTATION EXPENSES OF IMMEDIATE FAMILY AND HOUSEHOLD GOODS	92
9763-6 EXPENSES REIMBURSABLE.....	93
PART III DESIGNATION OF PLACE OF ACTUAL RESIDENCE	94
9763-7 DESIGNATION BY EMPLOYEE	94
9763-8 DETERMINATION BY AGENCY OFFICIAL.....	94
9763-9 GUIDANCE IN DETERMINATION OF RESIDENCE	94
9763-10 RETURN FOR SEPARATION.....	95
9763-11 EDUCATIONAL TRAVEL FROM FOREIGN AREAS AND REPUBLIC OF PANAMA OF STUDENT DEPENDENTS FOR PURPOSE OF ATTENDING SCHOOL	96
FMM 9764 USE OF RELOCATION SERVICE COMPANIES.....	97
9764-1 AUTHORITY, POLICY, AND RESPONSIBILITIES.....	97
9764-2 GENERAL CONDITIONS AND LIMITATIONS FOR ELIGIBILITY	98
9764-3 PROCEDURAL REQUIREMENTS AND CONTROLS.....	98
9764-4 FORM AND SCOPE OF RELOCATION SERVICE CONTRACTS.....	99
9764-5 AVAILABLE RELOCATION SERVICES	100
9764-6 ADVANTAGES OF FLAT-FEE CONTRACTS	100
9764-7 INCOME TAX CONSEQUENCES OF USING RELOCATION COMPANIES	100



NASA Financial Management Manual

FMM 9765 RELOCATION INCOME TAX (RIT) ALLOWANCE.....	101
9765-1 AUTHORITY	101
9765-2 COVERAGE.....	101
9765-3 TYPES OF MOVING EXPENSES OR ALLOWANCES COVERED AND GENERAL LIMITATIONS	101
9765-4 EXCLUSIONS FROM COVERAGE	103
9765-5 DEFINITIONS AND DISCUSSION OF TERMS	104
9765-6 PROCEDURES IN GENERAL	107
9765-7 PROCEDURES FOR DETERMINING THE WITHHOLDING TAX ALLOWANCE (WTA) IN YEAR 1.....	108
9765-8 RULES AND PROCEDURES FOR DETERMINING THE RIT ALLOWANCE IN YEAR 2	110
9765-9 RESPONSIBILITIES.....	124
9765-10 CLAIMS FOR PAYMENT AND SUPPORTING DOCUMENTATION AND VERIFICATION	125
9765-11 VIOLATION OF SERVICE AGREEMENT	127
9765-12 ADVANCE OF FUNDS	127
9765-13 SOURCE REFERENCES	127
9765-8A FEDERAL MARGINAL TAX RATES FOR YEAR 1 BY EARNED INCOME LEVEL AND FILING STATUS	128
9765-8B STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL.....	129
9765-8C FEDERAL MARGINAL TAX RATES FOR YEAR 2 BY EARNED INCOME LEVEL AND FILING STATUS	130
9765-8D PUERTO RICO TAX TABLES FOR RIT ALLOWANCE	131
9765-8E SAMPLE COMPLETED IRS FORM 8742 - EMPLOYEE MOVING EXPENSE INFORMATION (FRONT AND BACK).....	132
9765-8F SAMPLE COMPLETED IRS FORM 3903 - MOVING EXPENSES	133
9765-8G RELOCATION INCOME TAX (RIT) ALLOWANCE CERTIFICATION FOR PCS CLAIM - NASA FORM 1632	134



NASA Financial Management Manual

FMM 9760 RELOCATION ALLOWANCES

FMM 9761 APPLICABILITY, GENERAL RULES, AND ELIGIBILITY CONDITIONS

PART I NEW APPOINTEES AND TRANSFERRED EMPLOYEES

9761-1 GENERAL

This subpart prescribes regulations for the entitlements that may be authorized for (1) NASA civilian employees incident to a Permanent Change of Station (PCS) move, and (2) new appointees and student trainees in connection with a first duty station assignment.

- a. **REASONABLE ADVANCE NOTICE OF REASSIGNMENT OR TRANSFER.** As provided in 5 U.S.C. 5724(J) (P.L. 98-151, dated November 14, 1984), the reassignment or transfer of any employee for permanent duty from one official station or agency to another that is outside the employee's commuting area, shall take effect only after the employee has been given advance notice of a reasonable period. Emergency circumstances shall be taken into account in determining whether the period of advance notice is reasonable. NASA shall give as much advance notice as possible to enable the employee to begin the arrangements necessary when relocating family and residence. A reasonable period of advance notice should not be less than 30 days except when (1) the employee and both the losing and gaining agencies agree on a lesser period, (2) other statutory authority that requires SES personnel to relocate within a lesser period, or (3) emergency circumstances prevail (see 5 U.S.C. 3395 A(2)).

b. **TRAVEL AUTHORIZATION**

- (1) **General.** When it is determined that a relocation will be authorized at Government expense, NASA Form 1450, Authorization - Change of Official Station, (see FMM Appendix 9721-4D) shall be issued to the employee or new appointee prior to their relocation to the new official station. The agency should advise the employee or individual selected for appointment not to incur relocation expenses in anticipation of receiving the official written notification. The authorization shall indicate the specific allowances which are authorized to the employee. The guidelines in FMM 9721-5c on issuance of single trip travel authorizations shall be followed.



NASA Financial Management Manual

(2) **Two Or More Family Members Employed.** When two or more employees transferred in the interest of the Government (not merely as an accommodation) are members of the same immediate family, and employed by the same or different agencies, the allowances authorized in this chapter shall apply as follows: When allowances are authorized separately, neither employee is eligible for any allowance as a member of the immediate family. When allowances are authorized jointly, one employee shall be the head of the household and the other employee(s) is eligible for allowances solely as a member(s) of the immediate family. In applying these alternatives, other members of the immediate family shall not receive duplicate allowances because of the fact that the employees elected separate allowances and the employees shall not receive duplicate payments for the same expense. A determination as to which of the two alternatives is selected shall be made in writing and shall be signed by all employees of the same immediate family. When employees elect separate allowances, the determination shall also specify under which authorization family members will receive allowances. A copy of this determination shall be filed with the agency in which each is employed.

c. **APPLICABLE PROVISIONS FOR REIMBURSEMENT PURPOSES.** Due to successive changes to the prescribed provisions governing relocation allowances and the extended period of time that employees retain eligibility for certain allowances, the reimbursement maximum or limitations applicable to certain allowances will not be the same for all employees even though claims may be filed within the same time frame. The regulations that are in effect on the employee's or new appointee's effective date of transfer or appointment shall be used for reimbursement purposes. The effective date of transfer is the date the employee or new appointee reports for duty at the new or first official station. A summary of the allowance levels in effect on specific dates is provided in FMM Appendix 9761-1A.

d. **THE ENTITLEMENTS COVERED IN THIS CHAPTER ARE:**

- (1) travel and transportation allowances for the employee;
- (2) travel and transportation of the employee's immediate family;
- (3) residence transactions of civilian employees transferred from one station to another within the 50 states, the District of Columbia, the territories and possessions of the United States, the Commonwealth of Puerto Rico or the Commonwealth of the Northern Mariana Islands, and the areas and Installations in the Republic of Panama made available to the United States;



NASA Financial Management Manual

- (4) shipment of household goods of employees transferred from one NASA official station to another; and
- (5) other relocation expenses that may be authorized such as temporary quarters and miscellaneous expense allowances for an employee that is transferred from one official station to another. An employee authorized residence transactions may be authorized a house-hunting trip, however, this will reduce the initial 30 days of temporary quarters allowance.

e. **ENTITLEMENTS COVERED IN THIS CHAPTER CAN BE AUTHORIZED TO:**

- (1) An employee transferred in the interest of the Government from one official station or agency to another for permanent duty;
- (2) Employees of the United States Postal Service transferred under 39 U.S.C. 1006 from the Post Service to another Government agency as defined in 5 U.S.C. 5721 for permanent duty;
- (3) A civilian employee assigned to a post of duty outside the CONUS who returns to a place of residence for one of the following reasons:
 - (a) the purposes of separation, or
 - (b) in connection with an overseas renewal agreement between tours of duty;
- (4) A new appointee, as defined in FMM 9712-9, relocating from their place of actual residence at the time of appointment (or at the time following the most recent Presidential election, but before selection or appointment, in the case of individuals who have performed transition activities under Section 3 of the Presidential Transition Act of 1963 (3 U.S.C. 102 note) and who are appointed in the same fiscal year as the Presidential inauguration that immediately follows their transition activities) for permanent duty to official stations.
- (5) Student trainees assigned upon completion of college work to any position.
- (6) An employee transferred from one NASA official station to another to receive training under the Government Employees Training Act with certain exceptions in authorized entitlements (see FMM 9741-12b(1) and 9741-12b(2)).



NASA Financial Management Manual

9761-2 DELEGATED TRAVEL AUTHORIZATION AUTHORITY

- a. **DELEGATED AUTHORITY.** In accordance with the provisions of NMI 9710.6 , the officials indicated below have been delegated the authority to authorize entitlements for (1) civilian employees of NASA incident to a permanent change of station (PCS) move to a NASA official duty station, (2) new appointees to any position, and (3) student trainees upon completion of college work to any position. This authority may not be redelegated and cannot be exercised unless the employee, new appointee, or student trainee has signed the required service agreement as set forth in FMM 9761-3.

(1) NASA Installation Directors and Personnel Officers; and

(2) The Director, Human Resources and Education.

- b. **AUTHORITY RESERVED TO THE ADMINISTRATOR.** The following authorities are hereby reserved to the Administrator:

(1) The designation of isolated permanent duty stations within the continental United States that are pursuant to criteria established by FMM 9762-24; and

(2) The determination that the post of duty of a NASA employee is within a zone from which the employee's immediate family and household goods should be evacuated. (Travel and transportation will be authorized in accordance with the NASA Travel Regulations (see FMM 9746).)

Recommendations for a determination or designation to be made by the Administrator in any of the above circumstances will be addressed to the Administrator, via the Director, NASA Headquarters Human Resources and Education, and the Comptroller. Copies of recommendations will be forwarded to the Associate Administrator for Human Resources and Education for information purposes.

- c. **AUTHORITY DELEGATED TO THE ASSOCIATE ADMINISTRATOR FOR HUMAN RESOURCES AND EDUCATION.** The Associate Administrator for Human Resources and Education is delegated the authority to approve any proposed agreement between NASA and other departments of the Government involving the payment by NASA, in whole or in part, of the allowable expenses of employees transferred between NASA and other departments of the Government for reasons of reduction-in-force or transfer of functions (see FMM 9761-8).

Recommendations for a determination or designation that will be made by the Associate Administrator for Human Resources and Education in any of the mentioned circumstances shall be addressed to NASA Headquarters in care of the Director, Personnel Division, for review, coordination, and approval in accordance with subparagraph 4d of NMI 9710.6_.



NASA Financial Management Manual

9761-3 SERVICE AGREEMENT REQUIREMENT

a. PERMANENT DUTY TRANSFERS WITHIN THE UNITED STATES

- (1) A Government employee transferred in the interest of the Government and at the expense of NASA, either from one NASA Installation to another NASA Installation or from another Government department or agency to NASA, including travel in connection with the President's Commission on Personnel Interchange, shall be required to sign NASA Form 1337, Service Agreement - Transferred Employees (see FMM Appendix 9721-4E). By signing this service agreement, the employee agrees to the transfer and to remain in the service of the Government for a period of 12 months following the effective date of the transfer. The service agreement must be signed before a travel authorization is issued which authorizes the travel and transportation of the employee, the employee's immediate family, household goods, and, when determined necessary, a house-hunting trip.
- (2) NASA Form 1337 will be signed in an original and two copies. The original will be filed in the employee's personnel file, one copy will be forwarded to the Installation's financial management office and one copy will be furnished to the employee.

b. FIRST DUTY STATION ASSIGNMENTS WITHIN THE UNITED STATES.

New appointees, including student trainees assigned upon completion of college work, to any position, may be paid expenses in accordance with FMM 9761-19 provided that such appointee or student trainee has signed NASA Form 420, Service Agreement - First Duty Station Appointment, (see FMM Appendix 9721-4F). Whenever possible, the service agreement shall be signed before the travel and transportation of the appointee or student trainee, and the transportation of the employee's immediate family and household goods are authorized by the officials delegated that authority (see FMM 9761-2).

c. TRANSFERS AND ASSIGNMENTS TO POSTS OF DUTY OUTSIDE THE CONTINENTAL UNITED STATES.

NASA employees and new appointees, including student trainees assigned upon completion of college work, transferred or assigned to permanent posts of duty outside the continental United States or between posts located in: (1) separate countries, (2) separate areas of the United States located outside the continental United States, or (3) any combination of the above, are required to sign NASA Form 513, Service Agreement - Overseas Employment, (see FMM Appendix 9721-4G), before travel and transportation allowances, as set forth in this chapter, may be authorized by NASA.

d. RENEWAL AGREEMENT TRAVEL.

NASA employees whose permanent post of duty is located outside the continental United States are required to sign a new NASA Form 513, Service Agreement - Overseas Employment. The agreement must be signed prior to the authorization of travel and transportation allowances. (See FMM 9763 PART I.)



NASA Financial Management Manual

9761-4 VIOLATION OF TERMS OF AGREEMENT AND EMPLOYEE LIABILITY FOR EACH AGREEMENT

a. **GENERAL.** In the event an employee violates the terms of a Service Agreement, including failure to effect the transfer, any moneys spent by NASA for such travel, transportation, and allowances will be recoverable as a debt due to NASA unless the reasons for separation are beyond the control of the employee and are acceptable to the responsible officials of NASA as indicated below. Violation of the terms of an agreement required under FMM 9761-3 refers to failure to meet or comply with the specified conditions of the agreement. Transfers from one duty station to another while serving under a current agreement within NASA is not an agreement violation even though a new agreement is signed in connection with the transfer. An employee serving under such an agreement at a permanent duty station within the United States or in a foreign or nonforeign location may be released from the conditions of such service or transportation agreement when the separation was for reasons beyond the employee's control and acceptable to NASA. The determination of acceptability will be made by the Associate Administrator for Human Resources and Education (Code F) for NASA Headquarters, or by the Director of the NASA Field Installation concerned. Further redelegation of this authority is authorized.

b. ACCEPTABLE REASONS FOR SEPARATION FROM GOVERNMENT SERVICE

(1) Reasons for separation from Government service within the United States prior to completion of the period of service requirement which are deemed acceptable to NASA include but are not limited to:

- (a) illness not induced by misconduct;
- (b) enlistment or call to active duty in the Armed Forces;
- (c) exercising statutory re-employment rights within a time limitation which preclude completion of a period of service;
- (d) employees who are released for the convenience of the Government because the employee was found to be physically or mentally unqualified, or disqualified by lack of skill to perform duties for which recruited or for any other duties that could be assigned. (Employees separated because of illness induced by misconduct or because of misconduct are not to be considered as being separated for the convenience of the Government); or
- (e) separation as a result of reduction in force.



NASA Financial Management Manual

- (2) In addition to the acceptable reasons stated in subparagraph (1), the following conditions will be considered acceptable reasons for employees stationed outside the United States in foreign or nonforeign locations:
- (a) when the immediate presence of the employee is required in the geographical locality of the actual residence (see FMM 9763-7) because of an unforeseen emergency; (The nature and extent of the "unforeseen emergency" must be established to the satisfaction of the Director of the Installation. Verification must be received from the American Red Cross or any other equally appropriate source considered reliable by the Director of the Installation. It may include such sources as private, state, or local welfare agencies; the attending physician; or local pastor, rabbi, or priest.)
 - (b) when completion of the agreed period of service would result in an extreme personal hardship because of circumstances beyond the employee's control, such as conditions seriously affecting the health, welfare, and safety of the employee, serious illness or death in the immediate family, or imminent breakup of the family group; (The Director of the Installation to whom the employee is attached must make a positive finding that such hardship factors exist based upon such verification of facts through the same channels as enumerated in subparagraph (a) above. Falsification of facts in connection with employment is not a reason beyond the control of the employee.) or
 - (c) where there are significant changes in the employee's employment situation or loss of economic privileges such as a significant salary loss due to downgrading from the grade level accepted at time of assignment, or a significant loss in overseas quarters allowance payments resulting from downgrading as distinguished from quarters allowance payments which may be reduced for other reasons.

c. DETERMINATION

- (1) Employees of NASA who give notice of the intent to resign from Government service before completing the period of service specified in a signed service agreement will state, in writing, the reasons for separating from Government service. Subject to the requirements contained in these regulations, each NASA Installation should establish suitable controls to ensure that the required determinations are made prior to the effective date of separation.



NASA Financial Management Manual

- (2) After appropriate review of the employee's reasons for separating from Government service in violation of the service agreement, the responsible official will determine:
 - (a) whether the employee's separation was for reasons beyond his control;
 - (b) that the reasons are acceptable to NASA so as to constitute a waiver in favor of the employee; or
 - (c) that the reasons given for separation are not acceptable to NASA and that immediate action to effect collection of the indebtedness will be instituted.
- (3) A signed copy of the determination accepting or rejecting the employee's reasons for separation from Government service in violation of the agreement will be furnished the Financial Management Officer and the Personnel Director of the NASA Installation concerned.
- (4) Upon receipt of a determination that the reasons given for violating a Service Agreement were not beyond the control of the employee concerned, or that the reasons were not acceptable to NASA, the Financial Management Officer will take appropriate action to effect immediate collection of the gross amount paid in connection with the transfer or appointment. To the extent necessary, the action taken to fully recover the amount of the indebtedness, will include:
 - (a) withholding of the employee's final paycheck;
 - (b) withholding of a lump-sum payment for unused annual leave;
 - (c) setoff against the employee's retirement credit; and
 - (d) any other legal methods as necessary.
- d. The agreement to remain in the service of the Government for 12 months following the effective date of the appointment or transfer is not voided by a subsequent transfer. The terms of the agreement shall be fulfilled regardless of whether the transfer was at the employee's request or in the interest of the Government.

Furthermore, an agreement made in connection with either an appointment or a transfer is not voided by another service agreement made in connection with a second transfer. An employee who does not fulfill the terms of the agreement may be liable for any moneys spent by the United States for travel, transportation, and relocation allowances. In addition, the employee is separately liable for each service agreement. The liability in each instance is effective for the full 12-month period in connection with the appointment or transfer for which the agreement was made.
- e. In each case when an employee transfers to NASA, action will be taken to determine if the employee has any time to fulfill under a service agreement with the releasing agency.



NASA Financial Management Manual

- f. In cases when an employee transferring to NASA is required to sign a service agreement and there is time to fulfill from a prior agreement, the time will be served concurrently.
- g. In the case of a NASA employee transferring to another NASA Installation or to another Government agency, the Financial Management Officer, in cooperation with the Personnel Director, will advise the acquiring Installation or agency of any time yet to be served under a service agreement and of the gross amount the employee would owe the Government in the event that the employee did not serve the full 12-month period required by the agreement.

9761-5 *CRITERIA FOR RELOCATION OF EMPLOYEE'S RESIDENCE*

- a. Normally, the travel and transportation expenses and other applicable relocation allowances described in this portion of the regulations shall be authorized in connection with the transfer of an employee from one official station to another for permanent duty. The term "official station or post of duty" as used in this part of the regulation means the building or other place where the employee regularly reports for duty.

For purposes of determining entitlements under paragraphs FMM 9762-14 and 9762-20, the official station and the post of duty also mean the residence or other quarters from which the employee regularly commutes to and from work. When the official station or post of duty is in a remote area and adequate family housing is not available within reasonable daily commuting distance, the residence includes the dwelling where the family of the employee resides or will reside. This definition applies to the location of a residence that reasonably relates to the official station. This determination shall be made by the NASA Installation official responsible for approval of the expenses shown on NASA Form 1338, Employee Application for Reimbursement of Expenses Incurred Upon Sale or Purchase (or Both) of Residence Upon Change of Official Station (see FMM Appendix 9761-5A).

- b. When the change of official station involves a short distance of at least 10 miles within the same general local or metropolitan area, the travel and transportation expenses and applicable relocation allowances in connection with the employee's change of residence may be authorized only upon a written determination by the designated authorizing official. The authorizing official shall determine that the relocation was incident to the transfer of official station. Such required determination will be made on NASA Form 1450, Authorization - Permanent Change of Station (see FMM Appendix 9721-4D).
- c. The determination required in subparagraph b above should consider such factors as commuting time and distance between the employee's residence at the time of notification of transfer and the old and new duty stations as well as the commuting time and distance between a proposed new residence and the new post of duty.



NASA Financial Management Manual

- d. A relocation of residence should not be considered as incident to a transfer of official station unless the one-way commuting distance from the old residence to the new post of duty is at least 10 miles greater than from the old residence to the old post of duty. However, circumstances surrounding a particular case, such as relative commuting time, may suggest that the move of residence was not incident to a change of official station and should not be authorized.
- e. New appointees who, at the time of appointment, reside in the general location of the first duty station and relocate as a result of the appointment, may be authorized travel and transportation expenses. These entitlements may be authorized only if the designated authorizing official determines that the relocation of residence was incident to the appointment. In each case the determination must be in writing. When appropriate, the criteria established for transferring employees will be considered in making the determination.

9761-6 PERMANENT DUTY TRANSFERS

- a. In each instance a determination shall be made as to whether the contemplated transfer is of a temporary nature or will be on a permanent basis. A transfer may be considered permanent when it is anticipated, at the time of transfer, that the employee will not return to the previous official station. Generally, the reimbursement of expenses of shipment of household goods and the transportation of dependents shall not be authorized or approved where it is anticipated at the time of transfer that the assignment will not last more than 1 year. When the application of the 1-year time limit is not determined to be in the public interest and the movement of an employee's household goods and transportation of dependents is authorized, the authorizing official shall ensure that such action is justifiable.
- b. In no case shall employees be continued in a per diem status at a temporary duty station after it has become clear that the station is, in fact, the new permanent duty station.



NASA Financial Management Manual

9761-7 *INTRA-NASA CHANGES IN DUTY STATION*

In each instance, the authorizing official at the employee's new duty station shall initiate the action to authorize the employee's travel, the travel and transportation of the employee's immediate family, the movement of household goods and, when authorized, the advance round-trip to seek permanent residence quarters at the new duty station. The travel authorization and other instructions shall be forwarded to the employee through the official channels. The cost of the change of duty station shall be borne by the new duty station. All administrative actions prerequisite to the change of duty station should be completed prior to the employee's departure from the old station. When an employee is on duty at, or in anticipation of a change in duty station has proceeded to the new station, the travel authorization authorizing temporary duty shall be terminated and an Authorization - Change of Official Station, NASA Form 1450, will be prepared immediately to authorize the movement of the employee's family and household goods. The effective date shall be in conformance with the personnel action.

9761-8 *INTER-AGENCY TRANSFERS*

- a. **TRANSFERS TO NASA.** The appropriate officials of the receiving NASA Installation are responsible for taking the necessary administrative actions to officially transfer employees from other Government agencies to NASA. The required signed service agreement shall be received from the selected employee before the travel authorizations and transportation requests are issued and forwarded to the employee through the official channels of the releasing agency. The releasing agency shall be furnished with a copy of the transfer action and should be requested to forward the employee's leave and other records. The releasing agency should also be requested to advise NASA whether the transferring employee is currently serving under a prior transfer or service agreement. If this is the case, the releasing agency shall be requested to provide the number of months, if any, still remaining to be fulfilled under such agreement.
- b. **TRANSFERS TO OTHER AGENCIES.** The responsibility for taking administrative action effecting the transfer of NASA employees to other agencies rests with the officials of the other agencies. (See FMM 9761-4d.)



NASA Financial Management Manual

- c. **TRANSFERS DUE TO REDUCTIONS-IN-FORCE OR TRANSFER OF FUNCTIONS.** When transfers occur between NASA and other Government agencies due to a reduction-in-force or a transfer of functions, the allowable expense will usually be paid by the receiving agency (excluding nontemporary storage when assigned to an isolated permanent duty station within the continental United States and also excluding transfer to, from, or between foreign countries). However, should the occasion arise where the receiving agency proposes an agreement for the sharing of allowable expenses, the Director or the Personnel Officer of the NASA Installation concerned will forward the proposed agreement to the Director, Human Resources and Education, Personnel Division, Office of Management (Code FP), NASA Headquarters, for processing in accordance with procedures in NMI 9710.6_. (See FMM 9761-2.)

9761-9 RE-EMPLOYMENT AFTER REDUCTION-IN-FORCE

When a former Government employee separated by reason of reduction-in-force or transfer of function, who within 1 year of the date of separation is re-employed by an agency, on a nontemporary appointment at a different permanent duty station from where the separation occurred, the employee may be allowed and paid the expenses and other allowances (excluding nontemporary storage when assigned to an isolated permanent duty station within the continental United States). These entitlements shall be authorized in the same manner as though the employee had been transferred in the interest of the Government to the permanent duty station where re employed and from the permanent duty station where separated, without a break in service, and subject to the eligibility limitations as prescribed in this regulation.

9761-10 NOTICE OF INVOLUNTARY SEPARATION

When an employee who has been notified of involuntary separation, not for cause, incident to the reduction or cessation of transfer of the work at the duty station where the employee is employed; and transfers to another NASA Installation or to NASA from another Government agency, such transfer is deemed to be in the interest of the Government. This is considered to be the official purpose of the transfer unless there is an affirmative administrative determination that the transfer is primarily for the convenience or benefit of the employee.

9761-11 APPROPRIATION CHARGEABLE

The expenses of transportation of an employee's immediate family and household goods in connection with an official change of station are chargeable to the fiscal year appropriation at the time the permanent change of station travel authorization order is issued.



NASA Financial Management Manual

9761-12 EXTENDED DETAILS

The detailing of an employee to another agency for an extended period of time may be considered as justification for reimbursement of expenses for shipment of household goods and for travel of dependents.

9761-13 NOTICE TO EMPLOYEE

NASA management has the responsibility to officially inform the employee when a temporary duty station is to become the permanent duty station of the employee. The notice need not be formal or written, but must be communicated to the employee by proper authority and should be definite as to the action to be taken. Once an employee has been officially notified, the per diem authorized at the temporary duty station shall be terminated as of midnight of the day prior to the receipt of such notice.

9761-14 TRANSPORTATION ORIGIN AND DESTINATION

Travel of the employee's immediate family may begin at the employee's old official station or some other point, or partially at both, or may end at the new official station or some other place selected by the employee, or partially at both. However, the cost to the Government for transportation of the immediate family shall not exceed the allowable cost by usually traveled route between the employee's old and new official stations.

9761-15 TRAVEL AUTHORIZATIONS

- a. Travel and transportation entitlements authorized by an authorized NASA official incident to a permanent change of station move will be paid by NASA when the transfer is for the convenience or benefit of the Government. In no case will these allowances be paid if the transfer is for the personal convenience of the employee.
- b. The authority for an advance round trip to seek permanent residence quarters will be included in the permanent change of station travel order when a determination is made that a house-hunting trip is necessary. (See FMM 9762-5 for NASA policy and guidelines covering house-hunting trips.)
- c. When a transferred employee and immediate family are authorized a temporary quarters allowance, the NASA Form 1450, Authorization - Change of Official Station, shall specify the number of days the entitlement is authorized.



NASA Financial Management Manual

9761-16 PAYMENT UPON TRANSFER

- a. **BETWEEN GOVERNMENT AGENCIES.** In the case of a transfer from another Government agency to NASA, the allowable expenses shall be paid by NASA. When a NASA employee transfers to another Government agency, the employee must make arrangements concerning relocation allowances with that agency.
- b. **TO OR FROM POINTS OUTSIDE THE CONTINENTAL UNITED STATES.** See FMM 9762-25 through 9762-27 for appropriate criteria for authorization of travel and transportation expenses and movement of household goods.

9761-17 TIME LIMITS FOR BEGINNING TRAVEL AND TRANSPORTATION

All authorized travel, including travel for the immediate family of the employee, and transportation, including the movement of household goods, shall be accomplished as soon as possible. The maximum time to accomplish the allowable travel and transportation of household goods shall not exceed 2 years from the effective date of the employee's transfer or appointment, except in the following instances:

- a. The 2-year travel period does not include any time spent on (1) military furlough for an employee beginning active military service before the expiration of such period, and (2) when the employee is on military furlough for the duration of an assignment at the post of duty for which transportation and travel expenses are allowed.
- b. The 2-year travel period does not include any time during which travel and transportation is not feasible due to shipping restrictions for an employee who is transferred or appointed to or from a post of duty outside the continental United States. Administrative and Financial Management Officers shall encourage personnel to complete travel and transportation at the earliest practical date.
- c. The 2-year travel period shall be extended for an additional period of time not to exceed 1 year when the 2-year time limitation for completion of a residence transaction is extended due to extenuating circumstances in accordance with FMM 9762-14.



NASA Financial Management Manual

9761-18 RESTRICTION ON USE OF RENTAL CARS

A permanent change of station travel authorization to any location (domestic or foreign) shall generally not authorize the use of a rental car since this would constitute an increase in compensation or an addition to the regular salary paid to the employee involved. (See Comptroller General decision B-181002 dated August 20, 1924; 19 C.G. 836 (1940); and 27 C.G.1 (1947)). The transportation to and from an employee's place of duty is considered personal transportation. There are 2 exceptions to this restriction as follows: (1) An authorized house-hunting trip (See FMM 9762-5g for further guidance), (2) For an employee awaiting authorized shipment of a privately owned vehicle in connection with an overseas change of station. The cost of an automobile rental is reimbursable only on a pro rata basis for days the automobile is actually used for official business when authorized as advantageous to the Government. (See Comptroller General decision B-199122, February 18, 1981).

9761-19 NEW APPOINTEES

- a. **COVERAGE.** New appointees to any position are eligible for payment only of those travel and transportation expenses listed in subparagraph d of this section in relocating to their first official station. New appointees include student trainees who are assigned upon completion of college work. New appointees include not only individuals when first appointed to the Government service, but also individuals appointed after a break in service; however, employees who are separated as a result of a reduction in force or transfer of function may be treated as a transfer instead of a new appointee under the conditions of FMM 9761-9.
- b. **AGENCY RESPONSIBILITY.** Because new appointees usually lack experience in Government procedures, NASA personnel and transportation officers should provide full information to new appointees concerning the benefits which are available to them for travel and transportation involved when reporting to the official duty stations. Special care shall be taken to inform appointees of the limitations on available benefits.



NASA Financial Management Manual

c. PROCEDURAL REQUIREMENTS

- (1) **Service Agreement.** No payment for otherwise allowable expenses or for an advance of funds shall be made unless the appointee or student trainee has signed the agreement appropriate in each case as provided in FMM 9761-3.
- (2) **Travel Before Appointment.** Authorized expenses may be paid even though the individual concerned has not been appointed at the time travel to the first official station is performed. For individuals who have performed Presidential transition activities as described in subparagraph FMM 9761-1e(4), allowable travel and transportation may take place at any time following the most recent Presidential election. However, entitlement to such expenses does not vest by virtue of selection for the position or authorization for travel as provided in subparagraph FMM 9761-1b, but vests only upon actual appointment of the individual concerned. However, nothing in this paragraph shall be construed to limit the provisions of FMM 9790, allowing the payment of pre-employment interview travel.
- (3) **Prior Payment.** A student trainee may not receive reimbursement at the time of the assignment if the expenses of travel and transportation were paid at the time of appointment as a student trainee.

d. ALLOWABLE EXPENSES. The following items of reimbursement are authorized for new appointees and student trainees by officials to whom the authority has been delegated in accordance with NMI 9710.6_:

- (1) travel expenses including per diem for the appointee or student trainee, as set forth in FMM 9762-4;
- (2) transportation by common carrier for immediate family of appointee or student trainee as set forth in FMM 9762-1 and FMM 9731;
- (3) mileage, if privately-owned vehicle is used in travel as set forth in FMM 9762-2;
- (4) transportation and temporary storage of household goods as set forth in FMM 9762-19 through 9762-35;
- (5) transportation of mobile homes as set forth in FMM 9762-43 through 9762-49.



NASA Financial Management Manual

- e. **EXPENSES NOT ALLOWABLE.** The following items of expense are not authorized for new appointees and student trainees:
- (1) per diem for the immediate family;
 - (2) cost of a house-hunting trip;
 - (3) subsistence while occupying temporary quarters;
 - (4) miscellaneous expense allowance;
 - (5) the expense of the sale and purchase of a residence;
 - (6) lease-breaking expenses; and
 - (7) relocation services.
- f. **ALTERNATE ORIGIN AND DESIGNATION.** The limit of travel and transportation expenses in each individual case is the cost of direct travel or transportation as allowable between the individual's place of residence at the time of selection or assignment (or in the case of individuals having performed Presidential transition activities, as described in subparagraph FMM 9761-1e(4), the place of residence at the time of relocation following the most recent Presidential election) and the official station to which appointed or assigned; however, travel and transportation may be from and/or to other locations if the new appointee or student trainee pays any excess cost involved in such alternate travel or transportation.
- g. **ADVANCE OF FUNDS.** An advance of funds may be made to appointees and student trainees in amounts estimated to cover the allowable transportation and temporary storage expenses for movement of household goods to the extent that NASA does not pay these expenses directly to carriers. The advances shall be estimated and issued in the same manner outlined in the part of NASA's regulations governing the allowances being considered.



NASA Financial Management Manual

9761-1A *RELOCATION ALLOWANCES FOR EMPLOYEES IN CONNECTION WITH PERMANENT CHANGE OF STATION MOVE AND FIRST DUTY STATION MOVES FOR NEW APPOINTEES*



NASA Financial Management Manual

9761-5A *EMPLOYEE APPLICATION FOR REIMBURSEMENT OF EXPENSES INCURRED UPON SALE OR PURCHASED (OR BOTH) OF RESIDENCE UPON CHANGE OF OFFICIAL STATION - NASA FORM 1338 (FRONT AND BACK)*



NASA Financial Management Manual

PART II SENIOR EXECUTIVE SERVICE (SES) CAREER APPOINTEES UPON SEPARATION FOR RETIREMENT

9761-20 GENERAL

This subpart sets forth the limited relocation allowances authorized for a "last move home" under certain conditions for eligible Senior Executive Service (SES) career appointees to the place where they will reside upon separation from Federal service for retirement. The "last move home" benefit is intended to increase the mobility of SES career appointees nearing retirement. These provisions are effective on and after September 22, 1988.

9761-21 APPLICABILITY

- a. **INDIVIDUALS COVERED.** This subpart is applicable to career appointees in SES positions, defined as follows:
 - (1) Career appointee as defined in 5 U.S.C. 3132(a)(4) means an individual in a SES position whose appointment to the position or previous appointment to another SES position was based on approval by the Office of Personnel Management (OPM) of the executive qualifications of such individual.
 - (2) Senior Executive Service position as defined in 5 U.S.C. 3122(a)(2) means any position in an executive agency, except a Government corporation and the General Accounting Office (see other exclusions in 5 U.S.C. 3132(a)(1) and (2)), which is in GS-16, 17, or 18 of the General Schedule or in level IV or V of the Executive Schedule, or an equivalent position that is not required to be filled by an appointment by the President by and with the advice and consent of the Senate, and is a position which includes one or more of the duties listed in 5 U.S.C. 3132(a)(2).
- b. **EXCLUSIONS.** The provisions of this subpart are not applicable to individuals whose appointment in the SES is a limited term, limited emergency, or noncareer appointment. (See 5 U.S.C. 3132(a)(5), (6), and (7) for definitions of excluded types of appointment.)



NASA Financial Management Manual

9761-22 ELIGIBILITY CRITERIA

An SES career appointee, as defined in FMM 9761-21, is eligible, upon separation from Federal service, for those travel and transportation allowances specified in FMM 9761-24, if such individual meets the following criteria:

- a. Was transferred or reassigned geographically at any time in the interest of the Government and at Government expense from one official station to another for permanent duty as a career appointee in the SES, including a transfer or reassignment:
 - (1) From an SES career appointment to another SES career appointment; or
 - (2) From other than an SES career appointment, including an appointment in a civil service position outside the SES, to an SES career appointment;
- b. At the time of the transfer or reassignment:
 - (1) Was eligible to receive an annuity for optional retirement under section 8336(a), (b), (c), (e), (f), or (j) of subchapter III of chapter 83 (Civil Service Retirement System (CSRS)) or under section 8412 of subchapter II of chapter 84 (Federal Employees Retirement System (FERS)) of title 5 U.S.C.; or
 - (2) Was within 5 years of eligibility to receive an annuity for optional retirement under one of the authorities in subparagraph b(1) of this section; or
 - (3) Was eligible to receive an annuity based on discontinued service retirement, or early voluntary retirement under an OPM authorization, under section 8336(d) of subchapter III of chapter 83 or under section 8414(b) of subchapter II of chapter 84 of title 5, U.S.C.;
- c. Is separated from Federal service on or after September 22, 1988;
- d. Is eligible to receive an annuity upon such separation under the provisions of subchapter III of chapter 83 (CSRS) or chapter 84 (FERS) of title 5, U.S.C., including an annuity based on optional retirement, discontinued service retirement, early voluntary retirement under an OPM authorization, or disability retirement; and
- e. Has not previously been authorized and received "last move home" benefits upon separation from Federal service for retirement.



NASA Financial Management Manual

9761-23 AUTHORIZATION OR APPROVAL

A career appointee who is eligible for moving expenses under this subpart will submit a request to the Installation Directors and Personnel Directors at Field Installations, and the Associate Administrator for Human Resources and Education and the Headquarters Personnel Branch at NASA Headquarters for authorization or approval of the moving expenses stating tentative moving dates and origin and destination locations of the planned move. Contact the above offices, as appropriate, for specific details concerning the format and timeframe for submission of a request.

9761-24 ALLOWABLE EXPENSES

When authorized or approved by the cognizant official of the NASA Installation concerned, the travel and transportation expenses specified below will be paid for those individuals who are eligible for such expenses under FMM 9761-22. Allowable expenses are as follows:

- a. Travel expenses including per diem for the individual,
- b. Transportation expenses, but not per diem, for the individual's immediate family,
- c. Mileage allowance to the extent travel is performed by privately-owned automobile, and
- d. Transportation and temporary storage of household goods not to exceed 18,000 pounds net weight.

9761-25 EXPENSES NOT ALLOWABLE

Items of expense not listed in FMM 9761-24 which generally are authorized for reimbursement in the case of transferred employees; (e.g., per diem for family, cost of househunting trip, subsistence while occupying temporary quarters, miscellaneous expense allowance, residence sale and purchase expenses, lease-breaking expenses, nontemporary storage of household goods, relocation income tax allowance, and relocation services) are not authorized for separated SES career appointees upon retirement.



NASA Financial Management Manual

9761-26 ORIGIN AND DESTINATION

- a. The expenses listed in FMM 9761-24 may be paid from the official station where separation of the career appointee occurs to the place where the individual has elected to reside within the United States, the Commonwealth of Puerto Rico or the Commonwealth of the Northern Mariana Islands, a United States territory or possession, or the former Canal Zone area (i.e., areas and installations in the Republic of Panama made available to the United States under the Panama Canal Treaty of 1977 and related agreements (as described in section 3(a) of the Panama Canal Act of 1979); or if the individual dies before the travel and transportation are completed, expenses may be paid to the place within the areas listed in this subparagraph where the immediately family elects to reside even if different from the place elected by the separated career appointee.
- b. Travel and transportation expenses may be paid from an alternate origin or more than one origin provided the cost does not exceed the cost that the Government would have paid if all travel and transportation had originated at the official station from which the individual was separated to the place where the individual, or the immediate family, will reside.
- c. These provisions contemplate a move to a different geographical area. In the event the place where the individual has elected to reside is within the same general local or metropolitan area in which the official station or residence was located at the time of the career appointee's separation, the expenses authorized by this subpart may not be paid unless the mileage criteria specified in FMM 9761-5b for a short distance transfer are met.

9761-27 TIME LIMITS FOR BEGINNING TRAVEL AND TRANSPORTATION

All travel, including that for the separated career appointee, and transportation, including that for household goods, allowed under this regulation, shall be accomplished within 1 year of the date of separation. The individual may request an extension of 1 additional year under extenuating circumstances.

9761-28 ADVANCE OF FUNDS

Travel advances will not be issued to cover any of the expenses authorized by this subpart. Transportation expenses should be paid through the use of U.S. Government Transportation Requests and U.S. Government Bills of Lading to the maximum extent possible to minimize travel and transportation costs and the need for individuals to use personal funds. However, individuals who have been authorized or approved to make their own moving arrangements may be reimbursed for their actual transportation expenses not to exceed applicable coach air fares for transportation of the individual and immediate family, or the applicable allowances under the commuted rate schedule for moving and storage of the household goods.



NASA Financial Management Manual

FMM 9762 PCS EXPENSE ALLOWANCES

PART I TRANSPORTATION AND SUBSISTENCE ALLOWANCES FOR THE EMPLOYEE AND IMMEDIATE FAMILY

9762-1 GENERAL

The authorized allowance for travel, transportation, and other travel allowances for an employee and immediate family will be subject to the provisions of these regulations which are governed by 5 U.S.C. 5701-5709, 5721-5733, and the Federal Travel Regulations. The entitlements are allowable whether the travel originates at the employee's old official station or at some other point or partially at both. It does not matter whether the point of destination is to the new official duty station, some other point, or both as selected by the traveler. The cost to the Government shall not exceed the amount of per diem allowance to which the members of the immediate family would otherwise have been entitled to if the travel had been performed by a usually traveled route between the old official station and the new official station. A certificate setting forth pertinent information that concerns employees and immediate family is contained on NASA Form 1449, Information Covering Persons Transferred or Appointed to First Duty Station (see FMM Appendix 9721-4C), and shall be executed by the employee.

9762-2 ALLOWABLE TRANSPORTATION EXPENSES

- a. Transportation of an employee and family may be by common carrier or by privately-owned vehicle (POV) and the family transportation may be either in conjunction with or as a separate trip from the actual move of the employee. Common carrier accommodations will be authorized and secured in accordance with the provisions of FMM 9730.
- b. Payment of mileage for use of POV when authorized in connection with permanent change of station travel will be reimbursed as follows:

<u>Occupants of Automobile</u>	<u>Mileage Rate</u>
Employee only, or one member of immediate family	15 cents
Employee and one member, or two members of immediate family	17 cents
Employee and two or more members, or three or more members of immediate family	19 cents
Employee and three or more members, or four or more members of immediate family	20 cents



NASA Financial Management Manual

- c. Officials delegated the authority to authorize permanent change of duty station travel or first duty station travel covered by FMM 9761-19 may specify a higher mileage rate, not to exceed 20.5 cents per mile, for individual transfers or group transfers of employees when:
 - (1) an employee is expected to use a POV on official business while assigned to the new duty stations; or
 - (2) the common carrier rates provided between the old and the new official stations, and the related constructive taxicab fares to and from the common carrier terminals and the per diem allowance prescribed in subparagraph d below justify a higher mileage rate as advantageous to the Government; or
 - (3) the cost of driving a POV to, from, or between official stations located outside the continental United States and the District of Columbia justify a higher mileage rate as advantageous to the Government.

Authorizations, covering travel in connection with subparagraph b above, that authorize a mileage rate higher than that specified in this subparagraph will state the basis of such higher rate in space 16 of NASA Form 1450 entitled, Authorization - Change of Official Station.
- d. Travel by a POV shall be by the usually traveled route and the allowable travel time shall be the distance, by such route, between the old and new duty station as shown in the official highway mileage guide. To compute the allowable travel time, and to determine the per diem to be authorized; divide the total miles traveled by 300 for each calendar day or the actual number of days consumed in travel, and approve whichever is less.

9762-3 USE OF MORE THAN ONE AUTOMOBILE

Use of not more than one POV is authorized as being advantageous to the Government in connection with permanent change of station travel except under the following special circumstances, when the use of more than one POV may be authorized:

- a. if there are more members of the immediate family than can be reasonably transported, together with luggage in one vehicle;
- b. if because of age or physical condition, special accommodations are necessary in transporting a member of the immediate family in one POV, and a second POV is required for travel of other members of the immediate family;
- c. if an employee must report to a new official station in advance of travel by members of the immediate family who have to delay travel for acceptable reasons, such as: completion of a school term, sale of property, settlement of personal business affairs, disposal or shipment of household goods, or adequate housing not immediately available at the new official station;



NASA Financial Management Manual

- d. if a member of immediate family performs unaccompanied travel between authorized points other than those for the employee's travel; or
- e. if, in advance of the employee's reporting date, immediate family members must travel to the new official station for acceptable reasons such as the necessity to enroll children in school at the beginning of a school term.
- f. When the use of a second privately-owned automobile is determined to be advantageous to the Government, it will be authorized in the original travel order. The basis of the determination will be shown in block 16 of NASA Form 1450.
- g. If the use of more than one privately-owned automobile is not justified under the circumstances set forth in subparagraphs a through e of this paragraph, the allowances shall be paid as though all persons involved traveled in one automobile.
- h. The provisions of this paragraph also apply to appointees covered by FMM 9761-19.

9762-4 *PRESCRIBED PER DIEM RATES*

- a. **NASA EMPLOYEES.** Employees performing authorized permanent change of station travel within the CONUS will be authorized a Standard CONUS per diem rate in accordance with FMM 9742-8a(3). For permanent change of station travel outside the CONUS, the legal maximum per diem rate of the locality of the new permanent duty station will be authorized. Travel time and per diem will start when the travel begins at the point of departure and will end upon arrival at the new location. Maximum allowable per diem will be computed in accordance with subparagraph c, below.
- b. **MEMBERS OF IMMEDIATE FAMILY.** Members of a transferred employee's immediate family shall be paid an allowance for per diem at the new official station, regardless of where the old and new stations are located. Where the actual travel involves departure and/or destination points other than the old and new official stations, the per diem allowance will not exceed the amount to which members of the immediate family would have been entitled to when traveling by the usually traveled route between the old and new official stations computed in accordance with subparagraph c. The maximum per diem allowances are as follows: (See FMM 9712-9 for definition of immediate family.)
 - (1) **Spouse Accompanied by Employee.** When the spouse is accompanied by the employee, the spouse will be allowed three-fourths of the per diem rate determined in accordance with subparagraph c, below.



NASA Financial Management Manual

- (2) **Spouse Unaccompanied by the Employee.** Under these circumstances, the spouse will be entitled to the per diem rate which the employee would have been entitled had the employee and spouse traveled together. However, when more than one privately-owned automobile is used, the spouse will be considered to have been accompanied by the employee if travel is performed on the same days along the same general route.
- (3) **Other Members of Immediate Family.** Each member of the employee's family who is 12 years of age or older shall be allowed three-fourths of the per diem rate to which the employee is entitled. Each child under 12 years of age shall be allowed one-half of the employee's authorized per diem rate.
- (4) The minimum per diem allowance under subparagraphs (1) and (3) above shall be \$6 unless the employee receives a per diem rate of less than \$6, in which case the spouse and members of the immediate family will receive the same rate as the employee.

c. DETERMINING ALLOWABLE PER DIEM

- (1) Employees transferring to NASA, or between NASA Installations, incident to a permanent change of station shall be authorized and reimbursed in accordance with the regulations contained in FMM 9742-8 through 9742-12. Enroute travel will be reimbursed at the Standard CONUS rate of \$66.
- (2) The per diem rate is based on the actual cost of lodging plus an allowance for meals and incidental expenses up to \$66. When claiming reimbursement, the employee must submit a receipt for lodging. Itemization of meals is not required.
- (3) For enroute travel no per diem is allowable when the travel is 10 hours or less. This rule applies to all change of official station travel.
- (4) Per diem allowances should be paid on the basis of actual time used to complete the trip. The allowances may not exceed an amount computed on the basis of a minimum driving distance which is prescribed as reasonable by the authorizing official and is not less than an average of 300 miles per calendar day. Exceptions to the daily driving distance may be approved by the authorizing official or designee (see NMI 9710.6) when travel between the old and new official stations is delayed for reasons beyond the control of the traveler, such as acts of God, restrictions by Governmental authorities, or other reasons acceptable to the authorizing official, such as delay by a physically handicapped employee. The traveler must provide a statement on the travel voucher fully explaining the circumstances which necessitated the enroute travel delay.



NASA Financial Management Manual

An exception to the daily minimum driving distance may be made by the installation concerned when travel between the old and new official stations is delayed for reasons clearly beyond the control of the travelers such as acts of God, restrictions by Governmental authorities, or other reasons acceptable to the installation; i.e., a physically handicapped employee. In such cases, per diem may be allowed for the period of the delay or for a shorter period as determined by the Installation Personnel Director. The traveler must provide a statement on the reimbursement voucher fully explaining the circumstances which necessitated the enroute travel delay. The exception to the daily minimum driving distance requires the approval of the Installation Personnel Director.

- d. **EXCLUSIONS.** The provisions of FMM 9762-4b do not authorize payment of per diem for members of the immediate families of:
- (1) new appointees, including student trainees;
 - (2) employees assigned to posts of duty outside the continental United States in connection with round-trip travel for leave purposes between tours of duty;
 - (3) employees assigned to posts of duty outside the continental United States returning to places of actual residence for separation; or
 - (4) employees assigned under the Government Employees Training Act (5 U.S.C. 4109).

9762-5 *ROUND-TRIP TRAVEL TO SEEK PERMANENT RESIDENCE QUARTERS*

- a. **APPLICABILITY.** Payment of travel and transportation expenses of an employee and spouse traveling together or individually for the purpose of seeking residence quarters may be authorized when the circumstances warrant. The employee and spouse may be authorized individual trips, provided that the total cost does not exceed the cost of a round trip constructed as if the employee and spouse traveled together. Prior to authorization, a service agreement, NASA Form 1337, must be signed by the employee. When authorized, the employee shall perform the round-trip travel prior to reporting for duty at the new official station. When authorized, the separate round-trip travel of an employee's spouse may be accomplished at any time before the family relocates at the new official station. Travel must commence before the maximum allowable time that is authorized for incurring travel and transportation expenses has expired.



NASA Financial Management Manual

- b. **POLICY.** The NASA policy for travel to seek residence quarters will be authorized only when the circumstances surrounding the permanent change of station move necessitates such travel. Every effort shall be made by the traveler to minimize the expenses incurred whenever practical. The required determination in subparagraph c, below, will be documented on each permanent change of station travel authorization.
- c. **DETERMINATION.** The authorization of round-trip travel to seek permanent residence quarters shall be determined by the officials vested that authority in NMI 9710.6_. The determination shall be made by using the information provided by the traveler on NASA Form 1338 and NASA Form 1449 and the guidelines set forth in subparagraph d below. The decision to authorize or reject the employee's request will be indicated on NASA Form 1449 and forwarded to the authorizing official to be used in processing NASA Form 1450, Authorization - Change of Official Station.
- d. **GUIDELINES FOR MAKING DETERMINATIONS.** The following guidelines are provided to assist the authorizing officials in arriving at the appropriate determination in regard to the authorization of round-trip travel to seek permanent residence:
 - (1) When an employee has a large family and must promptly vacate the residence at the old duty station, the cost to the Government may be less, as well as more convenient to the employee, to complete arrangements for new residence quarters before the move actually takes place. Under these circumstances, the round-trip travel may be justified.
 - (2) Where an employee has no family, or a small family (not more than two children), the cost to the Government may be less to allow the employee with a family to occupy temporary quarters at the new official station for a longer period than might otherwise normally be required. This determination is subject to the limitations contained in subparagraph e of this paragraph and FMM 9762-6. Under these circumstances, the round-trip travel would not be justified.
 - (3) When an employee has a family and is not required to promptly vacate the residence at the old official duty station, the cost to the Government may be less if the family remains at the residence at the old duty station and the employee occupies the temporary quarters at the new duty station. This arrangement may be more convenient to the employee and the employee's family. While at the new official station, the employee could select permanent quarters after having an opportunity to become more familiar with local conditions. In these circumstances round trip-travel could be justified only for the employee's spouse.



NASA Financial Management Manual

- (4) Where an employee has been on temporary duty at the new station for a period of time before the actual transfer, a special trip by the employee for purposes of this paragraph should not be necessary.

NASA installations shall provide assistance and information to the employee concerning local housing conditions and markets in order to avoid or shorten the duration of a trip.

- e. **BASIS FOR DENIAL OF ROUND TRIP.** Reimbursement for travel and transportation expenses for trips to seek permanent quarters shall not be authorized under the following circumstances:

- (1) when an employee will be assigned to Government or other prearranged residence quarters at the new official station location;
- (2) when an employee is on a temporary duty assignment at the place which is changed to the new official station;
- (3) when an employee is a new appointee, including a student trainee;
- (4) when an employee is assigned under the provisions of the Government Employees Training Act (5 U.S.C. 4109);
- (5) when either the old or new duty station, or both, are located outside the United States (applies to employees whose effective dates of transfer is on or after November 8, 1991 - Federal Travel Regulation Amendment 22);
- (6) when the map distance between the old and new stations is less than 75 miles via a usually traveled surface route; and
- (7) when the employee has not yet formally agreed to transfer to the new station. Trips for finding residence quarters are permitted at Government expense only after employees have agreed in writing to the transfer and only after a date has been set on which the transfer will be effective. Househunting trips shall not be authorized under circumstances where the purpose of the trip is to permit the employee to decide whether to accept the transfer. If an employee accepts a transfer and, after making a trip to the new station for the purpose of finding permanent residence quarters, or after the spouse has made such a trip, declines the transfer, the employee is liable for the cost of the trip under the provisions of FMM 9761-4.

- f. **DURATION OF TRIP.** In determining the period of time to be allowed for an advance round trip to seek permanent residence quarters, consideration shall be given to the distance between the old and new official stations, the mode of transportation to be used, and to the housing situation at the new official station. The maximum allowable period that may be authorized for an advance round trip at Government expense is 10 calendar days, including travel time.



NASA Financial Management Manual

g. **MILEAGE AND PER DIEM ALLOWANCES**

- (1) In authorizing the mode of transportation, consideration shall be given to providing minimum time enroute and maximum time at the new station locality. Where use of a POV is permitted, such use shall be authorized as advantageous to the Government. The authorized mileage allowances for enroute travel between the old and new official station locations will be at the rate of \$0.15 per mile where employee or spouse travel separately or at the rate of \$0.17 per mile when an employee and spouse travel together. Mileage shall be allowed for only one POV.
- (2) Per diem for an employee for travel in connection with a house-hunting trip will be allowed in accordance with FMM 9762-4c. Per diem for the spouse will be allowed in accordance with FMM 9762-4b.
- (3) Expenses for local transportation in the locality of the new official station is authorized. In authorizing or allowing a particular mode of transportation, consideration shall be given to providing minimum time enroute and maximum time at the new official station locality. Accordingly, if the use of a POV is permitted, such use is deemed to be advantageous to the Government and the mileage allowance shall be authorized in accordance with FMM 9762-2.

Reasonable expenses for local transportation at the location of the new official station shall be allowed. Installation Personnel Directors may authorize local transportation by common carrier, local transit systems, GSA contract rental or other commercially rented automobiles, or POV. However, the mode of local transportation shall be consistent with the mode of transportation authorized for travel to and from the new official station. Expenses for the use of taxis shall be limited to transportation between depots, airports, or other carrier terminals, and place of lodging (see FMM 9734-2 for car rental selection.)

9762-6 *TEMPORARY QUARTERS SUBSISTENCE EXPENSES*

- a. **POLICY.** The following procedures regarding occupancy of temporary quarters in connection with an employee's transferring to a new official station are delegated by the Administrator of NASA to those officials as prescribed in NMI 9710.6_.

The procedures will be administered both reasonably and equitably to ensure that the amount of time which the employee and the employee's family utilize temporary quarters is justified. The period of time authorized for temporary quarters shall be reduced or avoided if a round trip to seek permanent residence quarters has been made or, as a result of extended temporary duty at the new official station or other circumstances, the employee has had an adequate opportunity to complete arrangements for permanent residence quarters. The authorization of temporary quarters is not automatic, and an administrative determination as to its necessity and duration shall be made on a case-by-case basis by those officials vested with such authority as prescribed in NMI 9710.6_.



NASA Financial Management Manual

b. **CONDITIONS AND LIMITATIONS FOR ELIGIBILITY OCCUPANCY OF TEMPORARY QUARTERS**

- (1) If determined to be necessary, an employee and the employee's immediate family can be authorized subsistence expenses by those officials vested such authority in NMI 9710.6_ for the occupancy of temporary quarters in connection with a permanent change of station. The authorized period of time for temporary quarters cannot exceed 60 consecutive days. The determination shall be made in accordance with policies of paragraph a above and apply only to a new official station that is located within the United States, its territories and possessions, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the areas and installations within the Republic of Panama.

Occupancy of temporary quarters cannot be authorized unless the employee has executed a written agreement in accordance with FMM 9761-3. The period of consecutive days may be interrupted for the time that is allowed for travel between the old and new official station; for circumstances attributable to official necessity as exemplified in an intervening temporary duty assignment; or for non-official necessary interruptions beyond the employee's control and acceptable to the approving official such as hospitalization or approved sick leave.

- (2) Subsistence expenses as prescribed in subparagraph (1), above, may be allowed for an additional period of time not to exceed 60 consecutive days provided that the administrator of NASA or official designee determines that there are compelling reasons for continued occupancy of temporary quarters. For the purposes of this authorization, the Administrator's designee shall be an official at least one management level higher than the official who authorized the first 60 days of temporary quarters for the requesting employee. Under no circumstances shall the total period of time for occupancy of temporary quarters exceed 120 days. Determination for the utilization for any part of the additional 60 days must be authorized in accordance with policies contained in subparagraph a, above.

Authorization to extend the time for temporary quarters and the number of days authorized shall be held to a minimum. Extensions of time for temporary quarters may be authorized only in situations during the initial 60-day period of temporary quarters occupancy where there is a demonstrated need for additional time due to circumstances which are both beyond the employee's control and acceptable to NASA. Examples of compelling reasons which could be considered beyond the employee's control for the purposes of granting this extension may include, but are not limited to, the following situations:



NASA Financial Management Manual

- (a) when shipment or delivery of household goods to a new residence is delayed due to extended transit time incident to ocean transportation strikes, customs clearance, hazardous weather, fires, floods, or other acts of God, etc.;
 - (b) if the new permanent residence cannot be occupied because of unanticipated problems such as delays in settlement at the new residence, short term delay in construction of a new residence, etc.;
 - (c) when there is an inability to locate a permanent residence which is adequate for family needs at the new official duty station; or,
 - (d) if there is a sudden illness, injury, or death of the employee or member of the immediate family.
- c. **AUTHORIZING LESS THAN MAXIMUM TIME.** The specified limits of 60 and 120 days for occupying temporary quarters are the maximum time periods. However, the actual length of time for the occupancy should average much less, especially, when the employee has been authorized a house-hunting trip. In each case, temporary quarters should be regarded as an expedient by authorizing officials to be authorized only for as long as necessary until the employee can move into permanent residence quarters.
- d. **TRANSFER TO FOREIGN AREA.** When the new residence is located in a foreign area, the employee is not eligible for temporary quarters under the provisions of this regulation.
- e. **CONDITIONS AND LIMITATIONS.** The following general guidelines are set forth for the purpose of listing the conditions and limitations to be applied in the authorization of temporary quarters allowances:
 - (1) Temporary quarters refers to lodging obtained from private or commercial sources on a temporary basis after a transfer has been authorized and after the employee and/or members of the immediate family have vacated the residence quarters in which the family was residing at the time of the transfer. Quarters occupied temporarily within the allowable time limit may be considered temporary quarters when the permanent quarters for which the employee has made arrangements to reside:
 - (a) have not been vacated by the present tenant;
 - (b) require repairs or alternations which have not been completed; or,
 - (c) are under construction.



NASA Financial Management Manual

(2) Occupancy of temporary quarters which eventually becomes the employee's permanent residence shall not prevent payment of the temporary quarters allowance if, in NASA's judgement, the employee satisfactorily shows that such quarters occupied were intended to be only temporary. When making this determination the authorizing official will consider the following facts:

- (a) duration of the lease;
- (b) movement of household goods into the quarters;
- (c) expressions of intent;
- (d) attempts to secure a permanent dwelling; and
- (e) the length of time the employee occupies the quarters.

f. TEMPORARY QUARTERS LOCATED AT OTHER THAN THE OFFICIAL STATION

(1) As a general rule, the location of the temporary quarters must be within the reasonable proximity of the old or new official station. Payment of subsistence expenses for occupancy of temporary quarters in other locations shall not be allowed unless justified by circumstances which are unique to the individual employee or the employee's family and are reasonably related to the transfer. Payment for such expenses must be authorized by the official vested such authority in NMI 9710.6_ to ensure an adequate review of the circumstances involved and to determine that payment of the temporary quarters allowance is justified. Occupancy of temporary quarters shall not be authorized for vacation purposes or other reasons unrelated to the transfer.

(2) The use of temporary quarters for subsistence expense purposes under these provisions may begin as soon as the employee's transfer has been authorized and the written agreement required in FMM 9761-3 has been signed. In order to be eligible for the temporary quarters allowance, the period of use of such quarters for which a claim for reimbursement is made must begin not later than 30 days from the date the employee reported for duty at the new official station. However, if the period of eligibility did not begin during the first 30 days after the employee reported for duty, the period must then begin not later than 30 days from the date the family vacates the residence at the old official station but not beyond the maximum time for beginning allowable travel and transportation.



NASA Financial Management Manual

- (3) In computing the length of time allowed for temporary quarters at Government expense under the 60 or 120 day limitations specified herein, such time shall begin for the employee and all members of the immediate family when either the employee or any member of the immediate family starts to occupy such quarters for which a claim is made and the time shall run concurrently. If the employee occupies temporary quarters at one location while members of the immediate family occupy quarters at another location, the period of eligibility will terminate when the employee or any member of the immediate family moves into permanent type residence quarters, or the allowable time limit expires, whichever occurs first.

g. **EFFECT OF PARTIAL DAYS ON ELIGIBILITY PERIOD.** Occupancy of temporary quarters for less than a whole day constitutes one full calendar day of the eligibility period.

- (1) **Claim for Temporary Quarters When Occupancy Begins the Same Day En Route Travel Ends.** The eligibility period for reimbursement for temporary quarters subsistence expenses shall start at the beginning of the same calendar day quarter in which enroute travel per diem ends. (See subparagraph i, below, regarding the prohibition on duplicating payment of subsistence expenses under both the en route travel and temporary quarters subsistence expense authorities.)

- (2) **Claims For Temporary Quarters Occupancy in All Other Cases.** In all cases other than covered in paragraph g(1), above, (e.g., when occupancy of temporary quarters occurs at the old official station or when reimbursement for occupancy of temporary quarters is not claimed on the same day that enroute travel per diem begins or ends), the temporary quarters period shall start at 12:01 a.m. of the calendar day in which temporary quarters subsistence expense reimbursement is claimed, provided the temporary quarters are occupied during that calendar day.

- (3) **Termination of Eligibility Period.** The temporary quarters period shall terminate at midnight of the last day of eligibility.

h. **ALLOWANCE WHEN SHORT DISTANCE TRANSFER IS INVOLVED**

An employee and/or members of the immediate family will not be eligible for temporary quarters when the employee's new official station, in relation to the old residence, is less than 40 miles farther than the distance between the old residence and the employee's old official station. However, the employee and immediate family will be eligible for the expenses of temporary quarters occupied for the period during which the employee is awaiting the arrival of household good shipped from the old residence, provided the use of such quarters does not begin later than the maximum time for beginning allowable travel and transportation. All measurements will be made according to map distances along usually traveled surfaced routes.



NASA Financial Management Manual

i. **DUPLICATION OF OTHER ALLOWANCES**

In no case shall subsistence expenses under these provisions be allowed which duplicate, in whole or in part, payments received under other laws or regulations covering similar costs.

j. **EXCLUSIONS**

The provision prescribed for temporary quarters does not apply to new appointees, including student trainees, employees assigned under the Government Employees Training Act (see 5 U.S.C. 4109) or employees returning from overseas assignments for the purpose of separation.

k. **ALLOWABLE AMOUNT**

(1) **Actual Expenses Allowed.** Reimbursement shall be only for the actual subsistence expenses incurred, incident to the occupancy of temporary quarters, which are reasonable as to amount, and can be substantiated. Allowable subsistence expenses include charges for meals (including groceries consumed while occupying temporary quarters), lodging, fees, tips incident to meals and lodging, and the laundering, cleaning and pressing of clothing. Expenses of local transportation incurred for any purpose during occupancy of temporary quarters shall not be allowed.

(2) **Itemization and Receipts.** The actual expenses must be itemized on a daily basis for (a) lodging, (b) meals, and (c) all other items of subsistence expenses. Receipts will be required for lodging, laundering, and dry cleaning expenses (excluding coin operated facilities) and an individual meal if the cost is \$25 or more. Where the cost of groceries are claimed in lieu of meals, the sales receipts must be furnished. Where the cost of lodging is paid on a lump-sum basis, the total cost will be pro-rated on a daily basis for each day temporary quarters are occupied within the authorized period. Itemization of amounts spent for meals which represent an averaging of cost is not acceptable. While claims will indicate the amount spent for each meal, it will be acceptable to show the total cost per meal of all members of the family. NASA Form 1500, Claim for Temporary Quarters Subsistence Expense Reimbursements (FMM Appendix 9762-6A), shall be used by the transferred employee to maintain an accurate account of temporary subsistence expense.

1. **MAXIMUM REIMBURSEMENT.** The amount which may be reimbursed for temporary quarters subsistence expenses shall be the actual amount of allowable expenses incurred for each 30-day period not to exceed a maximum amount based on the applicable daily rate prescribed under (2) through (4) below, multiplied by 30. The daily actual subsistence expenses required to be itemized under a and b above will be totaled for each 30-day period to permit a comparison with the maximum allowable amount for the particular period. If less than a 30-day period is authorized, or used, the maximum allowable amount will be based on the number of days authorized, or used, multiplied by the applicable daily rate.



NASA Financial Management Manual

- (1) **Applicable Maximum Per Diem Rates.** The maximum per diem rate to be used for computations under (2) through (4) below shall be the maximum per diem rate prescribed for the locality in which the temporary quarters are located, as follows:
 - (a) For temporary quarters located in the CONUS, the applicable maximum per diem is the Standard CONUS rate of \$66.
 - (b) For temporary quarters in locations outside the CONUS, the maximum per diem rates are prescribed for each locality by the Secretary of Defense or by the Secretary of State as provided in FMM Appendix 9742-8C and Appendix 9742-8D.
- (2) **For the First 30 Days.** Reimbursement for the first 30 days will be limited as follows:
 - (a) For the employee, or for the unaccompanied spouse (i.e., the spouse necessarily occupies temporary quarters in a location separate from employee), the daily rate shall not exceed the maximum per diem rate prescribed in (1) above;
 - (b) For the spouse when accompanied by the employee, the daily rate shall not exceed two-thirds of the employee's daily rate established in (a) above;
 - (c) For each other member of the employee's immediate family who is 12 years of age or older, the daily rate shall not exceed two-thirds of the daily rate established in (a) above, for the employee or the unaccompanied spouse, as appropriate; and,
 - (d) For each member of the employee's immediate family under 12 years of age, the daily rate shall not exceed one-half of the daily rate established in (a) above for the employee or the unaccompanied spouse, as appropriate.

NOTE: If the temporary quarters occupied are in the continental United States, the maximum daily rates prescribed under (a), (b), (c), and (d) above are \$66.00, \$44.00, \$44.00, and \$33.00, respectively.



NASA Financial Management Manual

(3) **For the Second 30 Days.** The daily rates for the second 30-day period for the employee and each member of the immediate family shall be three-fourths of the daily rates prescribed under subparagraph l(2), above. For example, if the temporary quarters occupied are located in the continental United States the following limitations will apply:

(a) For an employee, or unaccompanied spouse, the daily rate shall not exceed \$49.50;

(b) For an accompanying spouse, the daily rate shall not exceed \$33.00;

(c) For each other family member 12 years of age or older, the daily rate shall not exceed \$33.00; and

(d) For each family member under 12 years of age, the daily rate shall not exceed \$24.75.

(4) **Additional 60 Days.** When the Agency authorizes an extension of time for occupancy of temporary quarters beyond the first 60 days (not to exceed an additional 60 days) due to compelling reasons as provided in subparagraph b(2), above, the additional days shall be computed at the same rates allowed for the second 30-day period in subparagraph l(3), above, for the employee and each member of the immediate family.

m. **ADVANCE OF FUNDS.** Advance of funds may be made in 30-day increments in connection with subsistence expenses covered by occupancy of temporary quarters. The initial advance of funds for temporary quarters subsistence expenses shall not exceed the maximum amount allowable under subparagraph i(2), above, for the first 30-day period (or other authorized period if less than 30 days). Thereafter, funds may be advanced for subsequent 30-day periods as authorized by the agency. NASA should advise employees that when an advance of funds is needed for the second and subsequently authorized 30-day periods, the request for advance should be submitted to the Financial Management Office.

n. **LOCATION OF QUARTERS**

(1) **For the Employee.** An employee will be eligible for a temporary quarters subsistence allowance only when occupying temporary quarters at the old or new duty station location. An employee on annual leave at a location other than at the permanent duty location may not be reimbursed subsistence expenses during such period of leave. The 30-day continuity period is not stopped by the taking of annual leave. (See B-169525, dated May 11, 1970.)

(2) **For the Dependents.** An employee will be eligible for temporary quarters for members of the immediate family that occupy temporary quarters at either the old or new duty station, or at some other location, provided that the reasons for occupancy of temporary quarters at such other location are directly related to the employee's transfer. (See FMM 9712-9 for a definition of immediate family.)



NASA Financial Management Manual

**9762-6A *SAMPLE CLAIM FOR TEMPORARY QUARTERS
SUBSISTENCE EXPENSE REIMBURSEMENT - NASA
FORM 1500 (FRONT AND BACK)***



NASA Financial Management Manual

PART II ALLOWANCE FOR MISCELLANEOUS EXPENSES

9762-7 GENERAL

The miscellaneous expense allowance is authorized for the purpose of defraying various contingent costs associated with discontinuing a residence at one location and establishing a residence at a new location in connection with an authorized permanent change of station (PCS) move.

9762-8 ELIGIBILITY

A miscellaneous expense allowance is payable to an employee for whom a permanent change of station is authorized and who has discontinued and established a residence in connection with such changes, regardless of where the old or new official stations are located, subject to the limitations and conditions contained in FMM 9762-11 and 9762-12 and provided the service agreement required in FMM 9761-3 is signed.

9762-9 EXCLUSIONS

A miscellaneous expense allowance is not authorized for:

- a. a new appointee, including a student trainee;
- b. an employee assigned under the Government Employees Training Act (5 U.S.C. 4109);
- c. an employee returning from overseas assignments for the purpose of separation;

9762-10 ADVANCE OF FUNDS

An employee cannot be authorized an advance of funds in connection with miscellaneous expense allowances.



NASA Financial Management Manual

9762-11 REIMBURSABLE COSTS

The allowance is related to expenses that are common to living quarters, furnishings, household appliances, and other general types of costs inherent in the relocation of a place of residence (see FMM 9762, Part VII for specific costs normally associated with relocation of a mobile home dwelling that are covered under transportation expenses).

The types of costs authorized under this paragraph include, but are not limited to:

- a. fees for disconnecting and connecting appliances, equipment and utilities involved in the relocation, and the cost of converting appliances for operation on available utilities;
- b. fees for cutting and fitting rugs, draperies and curtains moved from one residence to another;
- c. utility fees or deposits that are not offset by eventual refunds;
- d. forfeiture losses on medical, dental and food locker contracts which are not transferable, and contracts for private institutional care such as that provided for handicapped or invalid dependents that are not transferable or refundable;
- e. automobile registrations, driver's licenses, and use taxes that may be imposed when bringing automobiles into some jurisdictions; and
- f. rental agent fees customarily charged for securing housing in foreign areas. See unpublished Comp.Gen. Decisions B-177395, dated March 27, 1973, and B-169335, dated May 22, 1970.

9762-12 NONREIMBURSABLE COSTS

This allowance will not be used to reimburse the employee for: (1) costs or expenses incurred which exceed the maximums provided by statute or in these regulations, (2) costs reimbursed under other provisions of law or regulation, (3) costs or expenses incurred for reasons of personal taste or preference and not required because of the move, (4) losses covered by insurance; fines or other penalties imposed upon the employee or members of the employee's immediate family, (5) judgments, court costs and similar expenses growing out of civil actions, or (6) any other expenses brought about by circumstances, factors or actions in which the move to a new duty station was not the proximate cause. Specific examples of these types of costs which are not reimbursable as allowances under this paragraph are as follows:

- a. losses in selling or buying homes or other personal property and cost items related to such transactions;
- b. duplication of payments for otherwise reimbursable expenses covered under the provisions of these regulations or under provisions of any statute;



NASA Financial Management Manual

- c. cost of additional insurance on household goods and personal effects while in transit to the new official station, or cost of loss or damage to such property;
- d. additional costs of moving household goods and personal effects caused by exceeding the maximum weight limitation for which the employee has eligibility as provided by law or in these regulations;
- e. higher income, real estate, sales, or other taxes as the result of establishing residence in the new locality;
- f. fines imposed for traffic infractions while en route to the new official station locality;
- g. accident insurance premiums or liability costs incurred in connection with travel to the new official station locality, or any other liability imposed upon the employee for uninsured damages caused by accidents for which the employee or a member of the employee's immediate family is held responsible;
- h. losses as the result of the sale or disposal of items of personal property not considered convenient or practicable to move;
- i. damage or loss of clothing, luggage or other personal effects while traveling to the new official station locality;
- j. subsistence, transportation, or mileage expenses in excess of the amounts reimbursed as per diem or other allowances under these regulations;
- k. medical expenses due to illness or injury of an employee or members of immediate family while en route to the new official station or while in temporary quarters at Government expenses under the provision of FMM 9762-6;
- l. cost of newly acquired items, such as purchase or installation cost of new rugs or draperies; and
- m. costs incurred in connection with structural alterations, such as remodeling or modernizing of living quarters, garages or other buildings to accommodate POV's, appliances, or equipment, or the cost of replacing or repairing worn out or defective appliances or equipment shipped to the new location.



NASA Financial Management Manual

9762-13 PAYMENT OF ALLOWANCES

- a. Allowances in the following amounts may be paid without being supported by receipts or itemized statements indicating the nature of costs or expenses being reimbursed:
 - (1) \$350 or the equivalent of 1 week's gross pay whichever is the lesser amount, for an employee without immediate family;
 - (2) \$700 or the equivalent of 2 week's gross pay whichever is the lesser amount, for an employee with immediate family. When more than one person of the same immediate family is transferring under separate travel orders between the same places, the total miscellaneous expense allowance payable without documentation will be limited to the allowance provided for one employee with an immediate family. The "equivalent of 2 week's gross pay" may be paid based on the highest compensation rate applicable to any of such family members being transferred between the same locations.
 - (3) \$350 or the equivalent of 1 week's gross pay, whichever is the lesser amount, for an employee with immediate family, whose member and household goods are not relocated. If within the 2-year limitation the family and household goods are relocated, the employee is entitled to the difference between what was authorized and the amount allowed under subparagraph (2), above; or
 - (4) The difference between the dislocation allowance received by a military member, who has an employee spouse transferred under a separate travel order between the same places, and the amount allowable for an employee with dependents under subparagraph (2), above.
- b. An allowance amount in excess of that specified in subparagraph a above, may be authorized or approved if supported by an acceptable statement of fact and either paid bills or other acceptable evidence, justifying the amounts claimed. However, the aggregate amount cannot exceed the employee's basic salary rate at the time the employee reported for duty. If an employee does not have an immediate family, then the maximum authorization is 1 week's gross pay. If the employee has an immediate family, then the maximum authorization is 2 week's gross pay. In no instance shall the authorized allowance exceed the maximum gross pay rate of a Grade GS-13 as provided in 5 U.S.C. 5332 at the time the employee reported for duty.
- c. Where a claim is in excess of the authorized amount that can be paid without supporting documentation under subparagraph a above, the entire amount claimed must be supported by paid bills or other acceptable evidence of the expense incurred.



NASA Financial Management Manual

PART III ALLOWANCES FOR EXPENSES INCURRED IN CONNECTION WITH RESIDENCE TRANSACTIONS

9762-14 CONDITIONS AND REQUIREMENTS UNDER WHICH ALLOWANCES ARE PAYABLE

To the extent allowable under this paragraph, NASA shall reimburse an employee for expenses incurred in connection with the sale of one residence at the employee's old official duty station; or the settlement of an unexpired lease involving the residence of the employee or the sale of a lot on which a mobile home was used as the employee's residence located at the old official duty station; and the purchase, including construction, of one dwelling at the new official duty station provided the conditions set forth in this section are met:

- a. **TRANSFERS COVERED - AGREEMENT REQUIRED.** A permanent change of station is authorized except for transfers from a foreign area to a nonforeign area and the old and new official stations are located within the 50 States, the District of Columbia, the territories and possessions of the United States, the Commonwealth of Puerto Rico, the areas and Installations in the Republic of Panama made available to the United States, and the employee has signed a service agreement in accordance with FMM 9761-3;
- b. **LOCATION AND TYPE OF RESIDENCE.** The residence or dwelling is the residence where the employee commutes to work, as described in FMM 9761-5a, which may be a mobile home and/or the lot on which such mobile home is located or will be located. These criteria also apply to the former nonforeign area official station residence of employees who are eligible for residence transaction expenses;
- c. **TITLE REQUIREMENTS.** The title to the residence or dwelling at the old or new official station, or the interest in a cooperatively-owned dwelling, or in an unexpired lease, is in the name of the employee alone, or in the joint names of the employee and one or more members of the immediate family, or solely in the name of one or more members of the immediate family. For an employee to be eligible for reimbursement of the costs of selling a dwelling or terminating a lease at the old official station, the employee's interest in the property must have been acquired prior to the date the employee was first officially notified of the transfer to the new official station. In the case of employees covered by subparagraph (g), of this section, the employee's interest must have been acquired prior to the date the employee was first officially notified of the transfer to the foreign area; and
- d. **OCCUPANCY REQUIREMENTS.** The dwelling for which reimbursement of selling expenses is claimed was, except as provided in subparagraph (g), of this section, the employee's residence at the time they were first officially notified by competent authority of the transfer to the new official station.



NASA Financial Management Manual

e. TIME LIMITATION

- (1) **Initial Period.** The settlement dates for the sale or purchase of real estate and lease termination transactions for which reimbursement is claimed are not later than 2 years after the date that the employee reported for duty at the new official station. For employees eligible under subparagraph (g), of this section, new official station means the official station to which the employee reports for duty when reassigned or transferred from a foreign area.

(2) Extension of Time Limitation

- (a) Upon receipt of an employee's written request, the 2-year limitation for completion of the sale or purchase of real estate and lease termination transactions may be extended for an additional period of time not to exceed 1 year.

Extensions can be authorized in accordance with NMI 9710.6, paragraph 4c, by the following officials:

- 1 Installation Directors and Personnel Officers, or
- 2 The Director, Human Resources and Education.

Each extension of the time limitation must be supported by a favorable recommendation from the appropriate General Counsel or Chief Counsel.

- (b) Requests shall be submitted in writing to the applicable authorizing official as soon as the employee becomes aware of the need for the extension. The request must include information to prove that the reasons for requesting the extension relate to the transfer of official station, and that the employee is experiencing extenuating circumstances in completing the residence transaction.
 - 1 The request for an extension should be submitted before the expiration of the 2-year limitation. In no case shall the request be submitted later than 30 calendar days after the expiration date, unless the 30 day period is specifically extended by NASA. Extension of this time period must be executed in writing by the applicable authorizing official.
 - 2 Each authorized extension shall be based on a determination that extenuating circumstances have prevented the employee from completing the residence transaction within the 2-year time limitation.



NASA Financial Management Manual

f. **PAYMENT OF EXPENSES BY EMPLOYEES - PRO RATA**

ENTITLEMENT. Expenses claimed for reimbursement must be actually paid by the employee. If any expenses were shared by persons other than the employee, reimbursement is limited to the portion actually paid by the employee. If the residence is a duplex or another type of multiple-occupancy dwelling which is occupied only partially by the employee, or whenever the employee shares responsibility for a leased property (such as a shared apartment arrangement) expenses shall be reimbursed on a pro rata basis. The employee will also be limited to pro rata reimbursement when the employee sells or purchases land in excess of that which reasonably relates to the residence site.

g. **TRANSFER FROM A FOREIGN AREA TO A NONFOREIGN AREA**

(1) **Definitions.** For purposes of this subparagraph (g), the following definitions apply:

(a) **Former Nonforeign Area Official Station.** This term means the official station from which the employee was transferred when assigned to the post of duty in the foreign area.

(b) **Nonforeign Area.** Nonforeign area includes the United States, its territories or possessions, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, or the former Canal Zone area (i.e., areas and Installations in the Republic of Panama made available to the United States pursuant to the Panama Canal Treaty of 1977 and related agreements (as described in section 3(a) of the Panama Canal Act of 1979)).

(c) **Foreign Area.** Foreign area refers to any area not defined as a nonforeign area.

(2) **Applicability.** The provisions of this paragraph are applicable to employees who have completed an agreed upon tour of duty in a foreign area and instead of being returned to the former nonforeign area official station, are reassigned or transferred in the interest of the Government to a different nonforeign area official station than the official station from which the employee was transferred when assigned to the foreign post of duty. The distance between the former and new official stations must meet the mileage criteria specified for short distance transfers.



NASA Financial Management Manual

- (3) **Authorized Reimbursement.** Generally, an employee is required to serve at least one tour of duty in a foreign area and retain a residence in a nonforeign area with the expectation of returning to the former official station in the nonforeign area. However, there are instances when an employee completes a tour of duty in a foreign area and is subsequently transferred to a different official station or post of duty in a nonforeign area than the one from which they transferred from when assigned to the foreign post of duty. When this type of transfer is authorized or approved, reimbursement is allowable for real estate expenses required to be paid by the employee in connection with:
- (a) The sale of the residence (or settlement of an unexpired lease) at the official station from which the employee was transferred when the employee was assigned to a post of duty located in a foreign area; and
 - (b) The purchase of a residence at the new official station when the employee is transferred in the interest of the Government from a post of duty located in a foreign area to a nonforeign area official station (other than the official station from which employee was transferred when assigned to the foreign post of duty).
- (4) **Reimbursement Limitations.** Reimbursement is prohibited for any sale (or settlement of an unexpired lease) or purchase transaction that occurs prior to the employee's first being officially notified (generally in the form of a change of official station travel authorization) that instead of returning to the former nonforeign official station, they will be assigned or transferred when assigned to the foreign post of duty.
- (5) **Service Agreement Required.** A signed service agreement shall be required for any employee who is eligible for reimbursement of residence transaction expenses authorized under this paragraph.

9762-15 EXCLUSIONS

The provisions of FMM 9762-14 do not apply to new appointees, including student trainees, or employees assigned under the Government Employees Training Act (See 5 U.S.C. 4109) or their spouses.

9762-16 REIMBURSABLE AND NONREIMBURSABLE EXPENSES

- a. **BROKER'S FEES AND REAL ESTATE COMMISSIONS.** A broker's fee or real estate commission paid by the employee for services in selling a residence is reimbursable but not in excess of rates generally charged for such services by the broker or by brokers at the old official station. No such fee or commission is reimbursable in connection with the purchase of a home at the new official station.



NASA Financial Management Manual

- b. **OTHER ADVERTISING AND SELLING EXPENSES.** Costs for newspaper, bulletin board, multiple-listing services, or other advertising for sale of the residence at the old official station are reimbursable if the employee has not paid for such services in the form of a broker's fee or real estate agency's commission. Customary costs of appraisal also may be reimbursed.
- c. **LEGAL AND RELATED COSTS.** When these costs have not been included in the broker's fee or similar services for which reimbursement is claimed under other categories, the following expenses are reimbursable with respect to the sale and purchase of residences if they are customarily paid by the seller of a residence at the old official station or if customarily paid by the purchaser of a residence at the new official station. Allowable reimbursement will be authorized to the extent that they do not exceed amounts customarily charged in the locality of the residence; allowable reimbursements include:
 - (1) The costs involved in searching the title, preparing abstracts, and legal fees for a title opinion; or
 - (2) Where customarily furnished by the seller, the cost of: a) title insurance policy; b) preparing conveyances, other instruments and contracts; c) related notary fees and recording fees; d) making surveys; and e) preparing drawings of plats when required for legal or financial purposes, and similar expenses.
 - (3) Costs of litigation are not reimbursable.
- d. **MISCELLANEOUS EXPENSES**
 - (1) **Reimbursable Items.** The following expenses are reimbursable with respect to the sale and purchase of residences if they are customarily paid by the seller of a residence at the old official station or customarily paid by the purchaser of a residence at the new official station. The allowable reimbursement will be authorized to the extent that they do not exceed amounts customarily paid in the locality of the residence:
 - (a) FHA or VA fee for loan application; cost of preparing credit reports; mortgage and transfer taxes; State revenue stamps; other fees and charges similar in nature may be reimbursed unless specifically prohibited in paragraph d(2).
 - (b) Loan origination fees and similar charges such as loan assumption fees and local transfer fees.
 - 1 A loan origination fee is a charge paid by the borrower to compensate the lender for administration type expenses incurred in originating and processing a loan. Reimbursement for a loan assumption fee, loan transfer fee, or similar charges may be allowed if it is assessed in lieu of loan origination fee. Such fees must reflect charges similar to those covered by a loan origination fee.



NASA Financial Management Manual

- 2 Reimbursement. An employee may be reimbursed for loan origination fees and similar fees such as loan assumption fees or loan transfer fees in an amount not in excess of 1 percent of the loan amount without itemization of the lender's charges. Reimbursement may exceed 1 percent only if the employee shows by clear and convincing evidence that: 1) the higher rate does not include prepaid interest, points, or a mortgage discount, and 2) the higher rate is customarily charged in the locality where the residence is located.
- (c) A charge made for prepayment of a mortgage or other security instrument in connection with the sale of a residence at the old official station is reimbursable to the extent the terms of the mortgage or other security instrument provided for such costs. This prepayment penalty is also reimbursable when the mortgage or other security instrument does not specifically provide for prepayment, provided such penalty is customarily charged by the lender. Reimbursement in the later instance may not exceed 3 months prevailing interest on the loan balance.
- (d) The cost of a mortgage title policy paid for by the employee on a residence purchased by the employee is reimbursable.
- (e) The cost of the owner's title insurance policy is inseparable from the cost of other insurance which is a prerequisite to the financing or transfer of property.
- (f) Expenses in connection with construction of a residence which are comparable to expenses that are reimbursable in connection with the purchase of an existing residence.
- (2) **Nonreimbursable Items.** The following items of expense are not reimbursable:
 - (a) owner's title insurance policy, "record title" insurance policies, mortgage insurance or insurance against loss or damage of property, and optional insurance paid for by the employee in connection with the purchase of a residence for the protection of the employee;
 - (b) interest on loans, points, and mortgage discounts;
 - (c) property taxes;
 - (d) operating or maintenance costs;
 - (e) fees, costs, charges, or expenses which are determined to be a part of the finance charge under the "Truth in Lending Act," Title 1, Public Law 90-321, and Regulation Z issued in accordance with Public Law 90-321 by the Board of Governors of the Federal Reserve Systems unless authorized in d(1) above;
 - (f) expenses that result from construction of a residence, or



NASA Financial Management Manual

- (g) losses due to failure to sell a residence at the old official station at the price asked, or at its current appraised value or at its original cost, or due to failure to buy a dwelling at the new official station at a price comparable to the selling price of the residence at the old official station, and any similar losses, are not reimbursable.
- e. **OTHER EXPENSES OF SALE AND PURCHASE OF DWELLINGS.** Incidental charges incurred for required services in buying and selling dwellings may be reimbursable, provided that they are customarily paid by the seller of a residence at the old official station or by the purchaser of a residence at the new official station. The allowable reimbursement will be authorized to the extent that they do not exceed amounts customarily charged in the locality of the residence.
- f. **OVERALL LIMITATIONS.** The total expenses which may be reimbursed in connection with the sale of the residence at the old official station shall not exceed 10 percent of the actual sale price, or \$21,340, whichever is the lesser amount. The total amount which may be reimbursed for the purchase of a home at the new official station shall not exceed 5 percent of the purchase price, or \$10,669, whichever is the lesser amount. This reimbursable maximum became effective on October 1, 1993.
- g. **SETTLEMENT OF AN UNEXPIRED LEASE.** Expenses incurred for settling an unexpired lease (including month-to-month rental) on residence quarters occupied by the employee at the old official station may include broker's fees for obtaining a sublease or charges for advertising an unexpired lease. Such expenses are reimbursable when:
- (1) applicable laws or the terms of the lease provide for payment of settlement expenses;
 - (2) such expenses cannot be avoided by sublease or other arrangement;
 - (3) the employee has not contributed to the expense by failing to give an appropriate lease termination notice promptly after having definite knowledge of the proposed transfer; and
 - (4) the broker's fees or advertising charges are not in excess of those customarily charged for comparable services in that locality. Itemization of these expenses is required and the total of the items shall be claimed on SF 1012, Travel Voucher. Claims for reimbursement for these expenses may be submitted separately or with a claim that is made for expenses incident to the purchase of a dwelling. Each item of expense must be supported by documentation showing that the expense was in fact incurred and paid for by the employee. Documentation in support of amounts claimed will also include a copy of the lease agreement and a copy of the notice of termination.



NASA Financial Management Manual

9762-17 ADVANCE OF FUNDS

No advance of funds is authorized for allowances provided in connection with residence transactions.



NASA Financial Management Manual

PART IV TRANSPORTATION OF HOUSEHOLD GOODS WITHIN THE CONTINENTAL UNITED STATES

9762-19 GENERAL LIMITATIONS

- a. **MAXIMUM WEIGHT ALLOWANCE.** The maximum weight of household goods that may be transported or stored in connection with a permanent change of station move and a first duty station move at Government expense is limited to 18,000 pounds net weight.
- b. **AUTHORIZATION OF HOUSEHOLD GOODS.** For a detailed definition of the household goods which can be authorized to be transported at Government expense, see the Glossary of Terms contained in FMM 9712-9.
- c. **PROFESSIONAL BOOKS, PAPERS, AND EQUIPMENT - GUIDELINES FOR ENTITLEMENT:**
 - (1) **General.** With proper authorization, an employee may be authorized to transport privately-owned professional books, papers, and equipment to a new permanent duty station. This entitlement applies to both domestic and foreign permanent change of stations.
 - (2) **Definition.** For the purposes of this regulation, the term professional books, papers, and equipment includes those professional or specialized items and other materials which are personally owned by an employee for use in the performance of the employee's official duties. Items excluded are sports equipment or office, household, or shop fixtures, furniture, i.e., bookcases, file cabinets, desks, and racks, of any kind, even though they were used in connection with professional books, papers, and equipment.
 - (3) There is no statutory authority to transport privately-owned professional books, papers, and equipment in addition to the maximum weight allowance of 18,000 pounds. However, there may be instances in which the weight of the professional books, papers, and equipment would cause an employee's household shipment to be in excess of the maximum weight allowance. In such instances, these items may be transported to the new permanent duty station as an administrative expense of the Agency. Administrative expenses of this nature will be charged to Research Operations Support (ROS) (refer to FMM 9100, Appendix 9121-52A, Function Code 10 04 03, General Traffic Management Operations) and will not be considered a part of the employee's travel and transportation allowance. (See Comp. Gen. Decision B-171677, dated May 13, 1971.)



NASA Financial Management Manual

- (4) Authority to transport professional books, papers, and equipment as an administrative expense shall be authorized by an official vested that authority in NMI 9710.6_ and be subject to NASA policy and discretion within the following guidelines:
- (a) Prior to authorization, the employee shall furnish an itemized inventory of professional books, papers, and equipment for review by the Personnel Officer at the new permanent duty station. In addition, the employee shall furnish appropriate evidence (as determined by the new permanent duty station) that transporting the itemized materials as part of the employee's household goods would result in an excess of the employee's maximum weight allowance.
 - (b) The Personnel Officer at the new permanent duty station shall review and certify that the professional books, papers, and equipment as itemized are necessary in the proper performance of an employee's duties at the new duty station and determine that if these items were not transported similar items would have to be obtained at Government expense for the employee's use at the new official duty station.
 - (c) When professional books, papers, and equipment are certified as provided in (b) above, and shipped for an employee as an administrative expense, shipment shall be by the actual expense method; Government Bill of Lading (GBL). The commuted-rate method shall not be used. When shipped in the same lot with the employee's household goods and other personal effects under the actual expense method, the professional books, papers, and equipment shall be packed and weighed separately; the weight thereof and the administrative appropriation chargeable shall be stated as separate items on the GBL. In unusual instances when it is impractical or impossible to obtain separate weights, a constructive weight of 7 pounds per cubic foot may be used.



NASA Financial Management Manual

9762-20 ORIGIN AND DESTINATION OF SHIPMENT

Allowances or reimbursements authorized for transporting household goods may be paid whether the shipment originates at an employee's last official station or place of actual residence or at some other point, or if part of the shipment originates at the last official station and the remainder at one or more of the other points. Similarly, these expenses are allowable whether the point of destination is the new official station or some other point selected by the employee, or if the destination for part of the property is the new official station and the remainder is shipped to one or more other points. The total amount which may be paid or reimbursed by NASA shall not exceed the cost of transporting the property in one lot by the most economical route from the last official station of the transferring employee (or the place of actual residence of the new appointee at time of appointment) to the new official station. No expenses shall be allowable for transportation of property acquired en route. For purposes of computing allowances for transportation of household goods, the term "official station" or "post of duty" means the residence or other quarters from which the employee regularly commutes to and from work.

9762-21 DETERMINATION OF WEIGHT

a. UNCRATED SHIPMENTS

- (1) When household goods are shipped uncrated as in a household mover's van or similar conveyance, the net weight shall be shown on the bill of lading or on the weight certificate attached thereto in accordance with Interstate Commerce Commission regulations. Included is the weight of barrels, boxes, cartons, and similar packing materials. Excluded is the weight of pads, chains, dollies, and other equipment needed to load and secure the shipment.
- (2) When a noncommercial means of shipment is involved, such as a self-move by an employee, the above provisions of the ICC regulations shall apply for the purpose of determining the net weight. When the employee's claim is based on constructive weight, the net weight will be determined under that provision.

- b. **CRATED SHIPMENTS.** When property is transported in crates the net weight shall not include the weight of the crating material. The net weight shall be computed as being 60 percent of the gross weight. If the net weight computed in this manner exceeds the maximum weight limitation of 18,000 pounds, the net weight can be computed at less than 60 percent of the gross weight in circumstances beyond the employee's control, such as the use of heavy crating and packing materials.



NASA Financial Management Manual

c. CONTAINERIZED SHIPMENTS

- (1) When special containers designed normally for repeated use, such as lift vans, CONEX transporters, and household-goods shipping boxes are used, and the known tare weight does not include the weight of interior bracing and padding material, but only the weight of the container, the net weight of the household goods shall be 85 percent of the gross weight less the weight of the container.
- (2) If the known tare weight includes interior bracing and padding materials so that the net weight is the same as it would be for uncrated shipment in interstate commerce, the net weight shall not be subject to the reduction indicated in subparagraph (1), above. If the gross weight of the container cannot be determined, the net weight shall be determined by cubic measurement on the basis of 7 pounds per cubic foot.

- d. **CONSTRUCTIVE WEIGHT.** If no adequate scale is available at the point of origin, at any point en route, or at the destination, a constructive weight may be used that is based on 7 pounds per cubic foot of properly loaded van space. Such constructive weight also may be used for part loads when the weight could not be obtained at origin, en route, or at destination, without first unloading it or other part loads being carried in the same vehicle. Constructive weight can also be used when the household goods are not weighed because the carrier's charges for a local or metropolitan area move are properly computed on a basis other than the weight or volume of the shipment, such as an hourly rate and the distance involved. In such instance, the employee shall obtain a statement from the carrier that shows the amount of properly loaded van space which is required for the shipment. This will be acceptable evidence for the purpose of payment on a commuted rate basis of reimbursement.

9762-22 TRANSPORTATION WITHIN THE CONTINENTAL UNITED STATES

- a. **POLICY.** The general policy is to use the method which will result in the lowest cost for the transportation of NASA employees' household goods when individual transfers are involved. When groups of employees are transferred between the same official stations at approximately the same time, appropriate action will be taken to estimate and compare actual expense method costs with commuted rate costs. The method resulting in less cost to NASA may be used when the procedures in FMM 9762-23 are followed.
- b. **EFFECTIVE DATE.** This procedure is effective February 8, 1978.



NASA Financial Management Manual

- c. **BACKGROUND.** Section 201 (a) of the Federal Property and Administrative Services Act of 1949 (40 U.S.C. 481 (a)), as amended, states, "The GSA Administrator shall, in respect of executive agencies, and to the extent that he determines that so doing is advantageous to the Government in terms of economy, efficiency, or service, and with due regard to the program activities of the agencies concerned . . . prescribe policies and methods of procurement and supply of personal property and nonpersonal services, including . . . transportation and traffic management....."
- d. To obtain the greatest economy, efficiency, and service in the movement of household goods and personal effects for employees of civilian agencies of the Federal Government, GSA has instituted a centralized household goods traffic management program. Under this program, GSA will provide agencies with carrier selections and routings for domestic moves based on cost comparisons. In addition, all carrier rate tenders covering the movement of household goods shall be filed with GSA to ensure a uniform domestic rate structure, establish a single set of standards, and reduce administrative costs for individual agencies.
- e. **HOUSEHOLD GOODS TENDER OF SERVICE (TOS).** GSA has developed a master household TOS agreement. This agreement sets forth service and performance standards that participating carriers and forwarders (carriers) agree to provide. Carriers which participate under the TOS agreement shall submit rate tenders (section 22, Interstate Commerce Act, 49 U.S.C. 22) to GSA. GSA will accept or reject such tenders on behalf of all Federal agencies, except the Department of Defense and the U.S. Coast Guard.

9762-23 ACTUAL EXPENSE METHOD AND THE COMMUTED RATE SCHEDULE

- a. The commuted rate system shall be used for individual transfers without consideration being given the actual expense method, except that the actual expense method may be used if the actual costs to be incurred by the Government for packing are other accessorial services are predetermined (at least as to price per 100 pounds) and if that method is expected to result in a real savings to the Government of \$100 or more.
- b. Under the centralized household goods traffic management program, agencies are required to obtain household goods cost comparisons from the appropriate GSA regional Transportation Services Division. The GSA regional office will make the cost comparison between the two methods and will furnish NASA with the information described in subparagraph d below. Installation Personnel Offices will make the final determination as to the method of shipment to be used based on the results of the GSA cost comparison.



NASA Financial Management Manual

- c. **COST COMPARISON PROCEDURES.** Installation Transportation Offices will furnish all pertinent details concerning the proposed move; i.e., name of employee to be moved, origin, destination, anticipated or actual moving date, estimated weight, and, if applicable, storage in transit (for 30 or 60 days), or other special requirements, to the appropriate GSA regional Transportation Services Division. Transportation offices will use GSA Form 2485, Cost Comparison for Shipping Household Goods (Commuted Rate System vs. Actual Expense Method) for this purpose. Shipment details should be provided to the GSA regional Transportation Services Division as far in advance of the moving date as possible. Each cost comparison will be assigned a GSA transportation control number which is to be shown on the Government Bill of Lading (GBL) in the "Route Order/Release No." block. In case of an emergency or an imminent moving date, these details may be transmitted to GSA by phone. All cost comparison and carrier selection information given telephonically will be confirmed in writing by GSA.
- d. **CARRIER SELECTION OR ROUTING.** Results of the cost comparison will be furnished to the transportation offices together with the names of at least three qualified carriers capable of handling the particular shipment. If the rates of these carriers vary, the carrier offering the lowest rate shall be used. When two or more carriers offer the lowest rate, the carrier having been allocated the least tonnage distribution will be selected by GSA and the name and point of contact of the carrier provided to Installation Transportation Offices together with the names of two alternate carriers. Alternate carriers should only be used if the primary carrier cannot accept the shipment. The appropriate GSA regional Transportation Services Division is to be promptly notified of any change in the carrier routing. A carrier tonnage distribution record will be maintained at each GSA regional Transportation Services Division to facilitate equitable distribution of tonnage among carriers.
- e. **QUALITY CONTROL.** An integral part of this program is the feedback from the relocated Government employee who has been moved by the selected carrier. Along with each completed cost comparison, GSA will furnish the employee with a GSA Form 3080, Household Goods Carrier Performance Report. The GBL number and the transportation control number assigned by GSA should be added to the form by the GBL issuing office. After the move has been completed, the GSA Form 3080 is to be returned by the employee to the GSA regional Transportation Services Division that provided the rate and routing information. Evaluation of the data on this form will enable GSA to monitor the performance of each carrier. Other information pertaining to any carrier's inadequate service or performance should be provided to GSA by agency shipping offices with sufficient details to identify the specific shipment.
- f. **ADDITIONAL DETAILS.** Information concerning this program may be obtained from the appropriate GSA regional Transportation Services Division.



NASA Financial Management Manual

- g. **AVAILABILITY OF FORMS.** GSA Forms 2485, Cost Comparison for Shipping Household Goods (Commuted Rate System vs. Actual Expense Method) (printed on NCR paper in pads of 100 sheets) may be obtained initially by sending a letter requesting the forms to the General Services Administration (3FNDD), Union and Franklin Streets Annex, Building 11, Alexandria, Virginia 22314. After obtaining an initial supply, agency regional or field offices should submit subsequent requirements for the form to their Washington headquarters office, which shall forward consolidated annual requirements to the General Services Administration (BRO), Washington, DC 20405.
- h. **STORAGE IN TRANSIT - PAYMENT OF TRANSPORTATION CHARGES.** Where the household goods or a mobile dwelling (including house trailers) are shipped via a Government Bill of Lading and stored in transit at the destination point for account of the carrier for ultimate delivery to consignee or owner, the transportation charges from point of shipment to destination storage point may be paid prior to delivery to the consignee or owner provided that carrier hauling the shipment to the destination storage point certifies on the covering Government Bill of Lading over the signature of its duly authorized representative:
- (1) That the described household goods were placed in storage in *(name of destination warehouse)* at *(city and state)* on *(date)*, or that the mobile dwellings *(including house trailers)* were placed in destination storage at *(name and location of designated facility)* on *(date)*
 - (2) That such shipment will be permitted to remain there for a period of *(number of days)* or such shorter period *(number of days)* as may meet the consignee's or owner's demands; and
 - (3) That the carrier(s) hauling the shipment to the destination storage point assumes full carrier liability for the shipment during such storage and until delivery to the consignee or owner within the designated storage period.

9762-24 NON-TEMPORARY STORAGE OF HOUSEHOLD GOODS - ASSIGNMENT TO OFFICIAL STATION AT AN ISOLATED LOCATION IN THE CONTINENTAL UNITED STATES

- a. **POLICY.** Non-temporary storage of household goods belonging to an employee transferred or a new appointee assigned to an official station at an isolated location in the continental United States will be allowed only when clearly justified under the conditions in this paragraph and not primarily for the convenience of the employee or a new appointee or at their requested.



NASA Financial Management Manual

- b. **ISOLATED OFFICIAL STATIONS AND QUARTERS CONDITIONS.** An official station at an isolated location means a place of permanent duty assignment in the continental United States at which an employee has no alternative except to live where he is unable to use his household goods because:
- (1) The type of quarters he is required to occupy at the permanent duty station will not accommodate his household goods, or
 - (2) Residence quarters which would accommodate his household goods are not available within reasonable daily commuting distance of the official station. However, the designation of an official station as isolated in accordance with subparagraph c, below, will not preclude a determination in individual cases that adequate housing is available for some employees stationed there based on housing which may be available within daily commuting distance and the size and other characteristics of each employee's immediate family. In such cases, the station will not be considered isolated with regard to those employees for whom adequate family housing is determined to be available.
- c. **ELIGIBILITY.** Provided the isolated official station conditions stated in subparagraph b above, are met, eligibility for non-temporary storage of household goods applies to:
- (1) An employee stationed at an isolated official station in the continental United States, who performed permanent change of station travel, or travel as a new appointee under orders issued on or after May 22, 1966.
 - (2) An employee or new appointee under FMM 9761-19 of these regulations, whose effective date of transfer or appointment to an isolated official station was on or after July 21, 1966.
- d. **RECOMMENDATIONS FOR ISOLATED PERMANENT DUTY STATIONS.** Since by law, the designation of an isolated permanent duty station for NASA is reserved to the Administrator, the following procedures will be followed in recommending action by the Administrator to designate a permanent duty station as an isolated location:
- (1) The Director of the NASA Field Installation having cognizance over the permanent duty station being recommended for designation as an isolated duty station will address his recommendation to the Administrator, NASA, and forward the signed original and three copies of the recommendation along with any supporting information to the Director of Personnel Programs, NASA Headquarters. A copy of the request may also be forwarded to the cognizant Headquarters Program Office.
 - (2) The Director of Personnel Programs, NASA Headquarters, after reviewing the recommendation and supporting data, will indicate his recommendation on the original and two copies of the request received from the Director of the cognizant Field Installation and forward to the Administrator through Associate Administrator for Management Operations.



NASA Financial Management Manual

- (3) Any action taken by the Administrator to designate a duty station as an isolated permanent duty station should be noted on the original and both copies of the Installation Director's recommendation. One copy of the designation should be forwarded to the Director of Financial Management, NASA Headquarters, in order that subparagraph e below may be amended, as necessary, and one copy should be furnished the Director of the NASA Installation making the request.
- e. **TIME LIMITATION.** The period of nontemporary storage of an eligible employee's household goods shall not exceed three years.
- f. **AUTHORIZATION AND APPLICATION**
 - (1) The authorization for nontemporary storage should be contained in NASA Form 1450, Authorization - Change of Official Station authorizing transfer or appointment at an isolated official station. However, storage may be approved subsequently where the employee or new appointee is otherwise entitled to it. Such storage must be approved by an official having authority to authorize permanent change of station travel.
 - (2) Nontemporary storage should be authorized for periods of time not exceeding one year and extended as necessary in accordance with the length of an employee's assignment at an isolated official station. Appropriate periodic review will be made to determine whether current conditions at the isolated locality, with regard to availability of housing, warrants continuation of the authority for nontemporary storage. Eligibility for nontemporary storage at Government expense will terminate on the employee's last day of active duty at the isolated official station. When an employee ceases to be eligible, nontemporary storage at Government expense may continue until the beginning of the second month after the month in which his eligibility terminates.
 - (3) Prior to authorizing nontemporary storage under the provisions of this paragraph, the authorizing official should request the recommendations of the Installation Transportation Officer, or equivalent, to determine whether the property should be stored in available Government-owned storage space or in suitable commercial or privately-owned space obtained by the Government if Government-owned space is not available or if commercial or privately-owned space is more economical or suitable because of location, difference of transportation costs, or for other reasons.
 - (4) Allowable costs for storing the property include the cost of necessary packing, crating, unpacking, uncrating, transportation to and from place of storage, charges while in storage, and other necessary charges directly relating to the storage.



NASA Financial Management Manual

- (5) An eligible employee or new appointee may be authorized to have a portion of his property transported to the isolated official station and to have the remainder stored at Government expense. However, the weight of the property stored plus the weight of the property transported shall not exceed the applicable weight allowance for which an employee is eligible (see FMM 9762-19.) Authority may also be granted for the conversion of household goods from temporary to nontemporary storage and from storage at personal expense to nontemporary storage at Government expense.



NASA Financial Management Manual

PART V TRANSPORTATION OF HOUSEHOLD GOODS TO OR FROM POINTS OUTSIDE THE CONTINENTAL UNITED STATES

9762-25 TRANSFER TO POST OUTSIDE CONTINENTAL UNITED STATES

The expenses of travel and transportation in connection with the transfer of NASA officers and employees to posts of duty outside the continental United States shall not be allowed unless and until the officer or employee selected for such transfer shall agree in writing to remain in the Government service for one year following the effective date of this transfer unless separated for reasons beyond his control and acceptable to NASA. In case of violations of such agreement, any moneys expended by the Government on account of such travel and transportation shall be recoverable from the individual concerned as a debt due the United States.

9762-26 RETURN TRAVEL AND TRANSPORTATION

The expenses of return travel and transportation upon separation from service shall be allowed whether such separation is for the purpose of the Government or for personal convenience, but shall not be allowed unless:

- a. Such officer or employee transferred to posts of duty outside the continental United States shall have served for appropriate period as prescribed in NASA Personnel Regulations relating to overseas employment.
- b. Separation is for reasons beyond the control of the individual and acceptable to NASA (see NASA Form 513, Transportation Agreement).

9762-27 ALLOWANCE FOR TRANSPORTATION AND ACCESSORIAL SERVICES

- a. **WEIGHT LIMITATION.** The maximum weight limits specified in FMM 9762-19 and 9762-21 are allowable; however, where furnished or partly furnished quarters are to be provided outside of the continental United States (in the case of a transfer to such a station) or have been provided (in the case of a return to the continental United States) the authorizing official will make an appropriate reduction in the weight of the household goods which may otherwise be authorized for shipment at NASA expense.



NASA Financial Management Manual

b. **ALLOWABLE COSTS.** The actual costs of transportation of household goods including the packing and crating materials, lift vans, or other temporary containers, within the authorized weight limits, will be allowed at Government expense in the case of transfers of employees to, from or between permanent duty stations outside the continental United States and the District of Columbia. The actual costs for packing, crating, unpacking, uncrating, and other necessary accessorial services also will be allowed. These transportation and accessorial service costs also will be allowed in cases of:

- (1) New appointees to positions at such permanent duty station, and
- (2) Employees returning upon separation to their places of actual residence at time of transfer or appointment to such permanent duty station, and
- (3) Return of immediate families of employees in advance of return of the employees in instances described in FMM 9763-5 and 9763-6.

9762-28 ALLOWANCE FOR DRAYAGE

If door-to-door common carrier rates are not applicable, the actual costs of drayage (not to exceed the authorized weight) to and from the common carrier shall be allowed.

9762-29 MEANS OF SHIPMENT

Transportation services, including accessorial services and drayage, may be procured by the Procurement Officer from any available common carrier; provided, however, that the employee may have his effects moved by some means other than that selected by NASA by paying the difference between the charges under the means selected by the Government and the charges by the preferred means.

9762-30 USE OF GOVERNMENT BILL OF LADING OR PURCHASE ORDER

Shipment shall be made on Government Bill of Lading or purchase order when possible; otherwise, reimbursement shall be made to the employee for transportation expenses actually and necessarily incurred within the limitations prescribed in FMM 9762-19 through 9762-21. If property in excess of the amount allowable is shipped on a Government Bill of Lading or purchase order, the employee, immediately upon completion of the shipment, shall pay an amount equal to the charge for the transportation of such excess computed from the total charges according to the ration of excess weight to the total weight of the shipment. Such amounts due may be deducted from the employee's voucher when presented for payment.



NASA Financial Management Manual

9762-31 *USE OF LIFT VANS*

Charges allowable hereunder for packing and crating and for transportation shall include expenses incurred in hiring, transportation, and packing lift vans when shipments are made in whole or in part by water, but shall not include charges in connection with any shipment of empty lift vans or for payment of storage charges or import duties on lift vans.

9762-32 *VALUATION*

The valuation of property declared for shipping purposes shall not exceed that at which the lowest freight rates will apply. If the employee desires a higher valuation, he shall assume all costs of transportation in excess of the charges at the lowest rate.

9762-33 *SHIPMENT BY AMERICAN VESSELS*

All shipments of property by water shall be made on ships registered under the laws of the United States whenever such ships are available.

9762-34 *ITEMIZATION OF CHARGES*

In case the services rendered cover, in addition to transportation, other services such as packing, crating, drayage, unpacking, and uncrating, the total charge for the services shall be itemized so as to show the charge for each service.



NASA Financial Management Manual

PART VI STORAGE OF HOUSEHOLD GOODS

9762-35 TEMPORARY STORAGE

- a. **APPLICABILITY.** Temporary storage of household goods at NASA expense may be allowed in connection with (1) permanent change of station moves, and (2) first duty station moves for new appointees, including student trainees, and as defined in FMM 9761-19.
- b. **ALLOWABLE EXPENSE**
 - (1) **Commuted Rate System.** In connection with transportation within the continental United States under the commuted rate system, the employee shall be reimbursed in the amount of their costs for temporary storage within the allowable weight limitation, including in and out charges and necessary drayage, not to exceed the commuted rate for storage as determined by the General Services Administration. A receipted copy of the warehouse or other bill for storage costs shall be required.
 - (2) **Actual Expense Method.** In connection with transportation within or outside the United States when the actual expense method is used, NASA Transportation Officers shall normally arrange for necessary temporary storage and NASA shall pay the cost directly. If an employee must arrange for temporary storage in connection with transportation by the actual expense method, the employee may be reimbursed for reasonable costs incurred for storage including in and out charges and necessary drayage within the applicable limitations. Charges for excess weight, valuation above minimum and services obtained by the employee at a higher cost shall be the responsibility of the employee in the same manner as they are responsible for excess costs incident to transportation.
- c. **TEMPORARY STORAGE TIME LIMIT**
 - (1) The time allowable for temporary storage in connection with an authorized shipment of household goods shall normally not exceed a period of 90 days. This time limit also applies when an employee returns to their place of actual residence for leave before serving a new tour of duty outside the continental United States either at a different post of duty or at the same post of duty if the temporary storage is provided instead of furnished quarters or a quarters allowance.



NASA Financial Management Manual

- (2) Temporary storage as prescribed in subparagraph c(1), above, may be allowed for an additional period of time not to exceed 90 days provided the Administrator of NASA or official designee determines there are certain conditions that warrant the need for the continued temporary storage. For the purposes of this authorization, the Administrator's designee shall be an official at least one management level higher than the official who authorized the initial 90 days of temporary storage. Authorization to extend the temporary storage and the number of days authorized shall be held to a minimum in all cases.
- (3) **Certain Conditions.** Justification for additional temporary storage may include, but is not limited to, the following reasons:
 - (a) an intervening temporary duty or long-term training assignment;
 - (b) nonavailability of suitable housing;
 - (c) completion of residence under construction;
 - (d) serious illness of the employee or illness or death of a dependent; or
 - (e) strikes, acts of God, or other circumstances beyond the control of the employee.

d. **ADVANCE OF FUNDS**

- (1) **Commuted Rate System.** An advance of funds may be authorized to employees up to the estimated amount of the commuted payment for the cost of authorized transportation and temporary storage of household goods under the procedures and policies prescribed in FMM 9771-4.
- (2) **Overseas Shipments.** In the case of overseas shipments, an advance of funds may be made for the estimated cost of transportation and temporary storage only if the cost of authorized transportation and temporary storage will not be paid directly by the Government as is the case when a Government bill of lading or purchase order is used.

9762-36 NONTEMPORARY STORAGE - ASSIGNMENTS OUTSIDE CONTINENTAL UNITED STATES

NASA employees stationed at, or an employee or new appointee transferred or appointed to, a permanent post of duty outside the continental United States, may be allowed nontemporary storage of household goods as set forth in FMM 9762-37 through 9762-42.



NASA Financial Management Manual

9762-37 CONDITIONS

The employee may be authorized nontemporary storage when one of the following conditions are met:

- a. the permanent post of duty is one to which the employee is not authorized to take, or at which the employee is unable to use, household goods;
- b. the storage is authorized in the public's interest; or
- c. the estimated cost of storage would be less than the cost of round-trip transportation (including temporary storage) of the household goods to the new overseas permanent post of duty.

9762-38 ALLOWABLE COSTS

Allowable costs for storing the property include the cost of necessary packing, crating, unpacking, uncrating, transportation to and from place of storage, charges while in storage, and other necessary charges directly relating to the storage. Insurance on the property, other than that included under the allowable costs, shall be at the expense of the employee.

9762-39 PLACE OF STORAGE

The property may be stored either in available Government-owned storage space or in suitable commercial or privately-owned space if Government-owned space is not available, or if commercial or privately-owned space is more economical or suitable because of location, difference of transportation costs, or for other reasons.

9762-40 TRANSPORTATION AND STORAGE

An eligible employee or new appointee may be authorized to have a portion of property transported to the permanent post of duty unless it is a post to which the employee is not authorized to take, or at which the employee is unable to use, any of the property. However, the weight of the property stored plus the weight of the property transported shall not exceed the applicable weight allowance. The conversion of household goods from temporary to non-temporary storage at Government expense, and from storage at personal expense to non-temporary storage at Government expense, may be authorized where the employee or new appointee is otherwise entitled to it.



NASA Financial Management Manual

9762-41 AUTHORITY

The authorization for non-temporary storage should be included on NASA Form 1450, Authorization-Change of Official Station, authorizing the employee's change of station or authorizing a new appointee to report to an overseas post of duty. However, non-temporary storage may be approved subsequently where the employee or new appointee would have otherwise been entitled to it. The authorization or approval of non-temporary storage will be made by an official to whom authority has been delegated to authorize or approve overseas travel, including permanent change of duty station transfers.

9762-42 PERIOD OF ELIGIBILITY

Non-temporary storage expenses may be authorized for a period of time beginning 1 month prior to the start of a tour of duty and continue to a point of time not to exceed the end of the tour of duty. This storage period also may be authorized for subsequent service or tours of duty at the same or other permanent posts of duty if the provisions of FMM 9762-37 through 9762-41 continue to be met. When an employee ceases to be eligible for the allowance, storage at NASA expense may continue until the beginning of the second month after the month in which the eligibility terminates. The employee's eligibility shall terminate on the last day of active duty at the post of duty. In those particular cases where it appears that an inequity will occur because of delays en route due to the performance of official business, or for other reasons, recommendations for an extension of the period of non-temporary storage shall be prepared by the appointing official, in writing, setting forth clearly the facts and circumstances involved, and shall be forwarded through channels to the appropriate authorizing official. Each recommendation shall be clearly identified with the original non-temporary storage authorization. A signed copy of the approval or disapproval of the recommendation for an extension of non-temporary storage shall be forwarded to the appropriate installation's Financial Management Officer.



NASA Financial Management Manual

PART VII TRANSPORTATION OF MOBILE HOMES

9762-43 ELIGIBILITY AND LIMITATIONS

- a. **ELIGIBILITY.** An employee entitled to transportation of household goods under these regulations can be authorized an allowance for the transportation of a mobile home. To be eligible for the allowance, the employee shall certify in writing to the authorizing official that the mobile home is for use as a residence by the employee and/or the employees immediate family at the destination duty station. This allowance shall be authorized in accordance with FMM 9761-2 through 9761-10.
- b. **GEOGRAPHIC LIMITATIONS**
 - (1) **Overland Transportation.** Allowances for transportation of mobile homes overland may be made only for transportation of such homes within the continental United States (CONUS), within Alaska, and through Canada en route between Alaska and the CONUS. Allowances for transportation within the limits prescribed may be reimbursed even though the transportation involved originates, terminates, or passes through locations not covered, provided that the amount of the allowance is computed on the basis that part of the transportation is within the CONUS, Alaska, or through Canada en route between Alaska and the CONUS.
 - c. (2) **Over-water Transportation.** Allowances for transportation of mobile homes over-water may be made only for transportation of such homes from a point of origin either within CONUS or within Alaska to a destination point either within CONUS or within Alaska.
- d. **RELATIONSHIP TO OTHER ALLOWANCES.** Allowances for transporting mobile homes, including mileage when towed by the employee are in addition to the allowances for per diem, mileage and transportation expenses for employees and their immediate families. The fact that the movement of the mobile home is dependent upon the employees certification that it will be used as a residence at the destination duty station should be considered in determining allowances for round trip travel to seek permanent residence quarters under FMM 9762-5 and temporary quarters under FMM 9762-6.



NASA Financial Management Manual

9762-44 COMPUTATION OF DISTANCES

- a. **STANDARD HIGHWAY MILEAGE.** Where points of origin and destination are within the CONUS and Alaska, the allowable distance between these points shall be that shown in the standard highway mileage guide or the actual miles driven as determined from odometer readings. (Actual odometer readings need not be shown on the travel voucher.) Any substantial deviation from the distances shown in the standard highway mileage guide shall be explained in writing.
- b. **ISLANDS INVOLVED.** In addition to mileage, if the point of origin or destination is an island within the boundaries of one of the continental United States or Alaska, and a ferry is used in transportation of a mobile home, the statute mileage between the island and the usual place of arrival or departure on the mainland shall be allowed, however, when such mileage is included in the standard highway mileage guide the mileage shown therein shall be used.

9762-45 COMPUTATION OF ALLOWANCES

- a. **TRANSPORTATION BY A COMMERCIAL CARRIER.** When a mobile home is transported by commercial carrier, an allowance for transportation costs shall include the following (see subparagraph d, below, for preparation fees also allowable as transportation costs):
 - (1) The carrier's charges for actual transportation of the mobile home in an amount not exceeding the applicable tariff as approved by the Interstate Commerce Commission (or appropriate State regulatory body for intrastate movements) for transportation of a mobile home of the size and type and distance involved. Any substantial deviation from the mileage shown in the standard highway mileage guide shall be explained in writing prior to reimbursement to the employee;
 - (2) Ferry fares and bridge, road and tunnel tolls;
 - (3) Taxes, charges or fees fixed by a State or other Government authority for permits to transport mobile homes in or through its jurisdiction;
 - (4) Carriers' service charges for obtaining necessary permits; and
 - (5) Charges for a pilot (flag) car or escort services, when such services are required by state or local law.



NASA Financial Management Manual

b. TRANSPORTATION BY PRIVATE MEANS

(1) **Overland Transportation.** When a mobile home is transported overland by means other than a commercial carrier, such as when it is towed by privately-owned conveyance, an allowance of 11 cents per mile shall be made as reimbursement for all transportation costs listed in subparagraph a, above. In addition, an agency may pay the costs of preparing a mobile home for movement and resettling it at the destination as provided in subparagraph d, below. No other allowance shall be made for transportation of the mobile home under this section. However, in addition to the 11-cents allowance and the allowance under subparagraph d, below, NASA may pay the mileage allowance for use of a privately-owned conveyance as provided in FMM 9762-2.

(2) **Transportation Over-water.** When a boat used as a primary residence is transported over-water, an allowance for transportation costs shall include, but not be limited to:

- (a) The cost of fuel and oil used for propulsion of the boat;
- (b) The cost of pilots or navigators in the open water;
- (c) The cost of a crew;
- (d) Charges for harbor pilots;
- (e) The cost of docking fees incurred in transit;
- (f) Harbor or port fees and similar charges relating to entry in and navigation through ports; and
- (g) The cost of towing, whether in tow or towing by pushing from behind.

c. **MIXED METHOD OF TRANSPORTATION.** When a mobile home is transported partly by commercial carrier and partly by private means, the allowances described in subparagraphs a and b apply to the respective portions of the transportation.



NASA Financial Management Manual

- d. **OTHER ALLOWABLE TRANSPORTATION COSTS.** In addition to the allowances provided for in subparagraphs a through c, above, an allowance for transportation shall include costs generally associated with preparing a mobile home at a point of origin inside Alaska or CONUS for movement and resettling the mobile home at the destination inside Alaska or CONUS. Any costs for preparing a mobile home located outside Alaska or CONUS for movement, and any costs for resettling a mobile home outside Alaska or CONUS shall not be reimbursed. Preparation costs include, but are not limited to the following:
- (1) The costs of blocking and unblocking (including anchoring and unanchoring);
 - (2) The labor costs of removing and installing skirting;
 - (3) The cost of separating, preparing, and sealing each section for movement;
 - (4) The cost of reassembling the two halves of a double-wide mobile home; and
 - (5) Travel lift fees.
- e. **UNALLOWABLE COSTS.** An individual's transportation allowance shall not include the following costs (see FMM 9762 - Part II which relates to miscellaneous expenses allowance):
- (1) All costs for replacement parts, tire purchases, structural repairs, brake repairs, or any other repairs or maintenance performed;
 - (2) Costs of insurance for valuation of mobile homes above carrier's maximum liabilities, or charges designated in the tariffs as "Special Service";
 - (3) Costs of storage; and
 - (4) Costs of connecting and disconnecting appliances, equipment, and utilities involved in relocation and costs of converting appliances for operation on available utilities.

9762-46 LIMITATION ON ALLOWANCES

The total amount allowable under FMM 9762-45a and 9762-45b shall not exceed the maximum amount which would be allowable for transportation and 90-days temporary storage of an employee's household goods if, instead of moving a mobile home, the maximum quantity of household goods allowable under FMM 9762-19 were moved.

9762-47 VOUCHER SUPPORT

When submitting a voucher for payment of this allowance, an employee shall include or attach the certification that the mobile home was transported for use as a residence at the destination duty station. Where the mobile home is transported by commercial hauler, the employee shall also submit a copy of the carrier's receipted bill or a copy thereof certified by the employee as a true copy.



NASA Financial Management Manual

9762-48 *USE OF GOVERNMENT BILL OF LADING*

In lieu of the allowances provided under FMM 9762-45, the NASA Installation concerned may use a Government bill of lading under the provisions of FMM 9762-23 when it is determined that such action is in the best interest of the Government. Under such conditions, the Government assumes direct responsibility for transportation of the employee's mobile home, including paying the costs involved. In such instances, the employee shall be charged for any costs paid by NASA in excess of those allowed under FMM 9762-45 and 9762-46.

9762-49 *ADVANCE OF FUNDS*

An advance of funds may be allowed an employee for the transportation of a mobile home. The amount of advance shall not exceed either the estimated amount allowable under FMM 9762-45a or the constructive cost determined under FMM 9762-46. No advance is authorized when a Government bill of lading is used as provided in FMM 9762-48.



NASA Financial Management Manual

PART VIII TRANSPORTATION AND EMERGENCY STORAGE OF PRIVATELY-OWNED MOTOR VEHICLES

9762-50 PERSONS COVERED

The provisions of this portion of the Chapter (FMM 9762-50 through 9762-55) apply to NASA officers and employees including new appointees.

9762-51 PRIVATELY-OWNED MOTOR VEHICLES

- a. **DEFINITION.** As used in FMM 9762-51 through 9762-55, the term "privately-owned motor vehicle" means a vehicle which is not owned by the Government and which is in the possession of and used by the employee and/or his immediate family for the primary purpose of providing personal transportation.

- b. **RESTRICTION ON VEHICLE TYPE.** Vehicles which may be transported under this section include passenger automobiles, station wagons and certain small trucks or other similar vehicles which may be used primarily for personal transportation. Transportation is not authorized for trailers, airplanes or any vehicle intended for commercial use. Although no restriction is placed on the size of vehicles which may be transported under the authority of this section, each vehicle must be approved by the Director of the Installation concerned as meeting the requirements of FMM 9762-52a, and the employee shall pay any excess cost which results from shipping any vehicle having a gross size for shipping purposes of more than 20 measurement tons (800 cubic feet).

9762-52 CIRCUMSTANCES GOVERNING TRANSPORTATION OF PRIVATELY-OWNED MOTOR VEHICLES

Under the following circumstances, one privately-owned motor is not to be considered as a part of the employee's household goods under the weight limitations provided in FMM 9762-19.

- a. **WHEN AN EMPLOYEE IS TRANSFERRED OR ASSIGNED FROM WITHIN THE CONTINENTAL UNITED STATES TO AN OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES.** A privately-owned motor vehicle may be shipped at Government expense from the old post of duty, or place of actual residence at time of appointment, to the new official station, provided that all of the following conditions are met:
 - (1) The transfer or assignment is for the convenience of the Government and not at the request of or for the benefit of the employee.
 - (2) The employee has signed an agreement as provided in FMM 9761-3.



NASA Financial Management Manual

- (3) The Installation official delegated the responsibility and authority pursuant to NMI 9710.1_ or as revised has determined that it is in the interest of the Government for the employee to have the use of a privately-owned motor vehicle at the post to which the employee is transferred or assigned. Such a determination may be made only if:
 - (4) use of the vehicle will not be primarily for the benefit of the employee and/or the immediate family;
 - (5) local conditions at the official station where the vehicle is to be used make it desirable from the Government's viewpoint for the employee to have the use of the vehicle;
 - (6) the use of the vehicle by the employee will contribute to the employee's effectiveness;
 - (7) the use of a privately-owned vehicle of the type to be shipped will be suitable in the local conditions of the official station;
 - (8) the cost of transporting the vehicle to and from the post of duty will not be excessive considering the time the employee has agreed to serve at that official station; and
 - (9) the privately-owned vehicle is of United States manufacture unless:
 - (a) the Director of the Installation concerned determines that only vehicles of foreign manufacture may be used effectively at the official station concerned.
 - (b) the privately-owned vehicle to be transported was purchased by the employee before the employee was aware that the assignment to duty at an official station to which transportation of a privately-owned vehicle would be authorized, or
 - (c) for other reasons and taking into consideration the current United States balance of payments situation, it is determined that the employee should be allowed to ship a vehicle of foreign manufacture.



NASA Financial Management Manual

- b. **WHEN AN EMPLOYEE IS TRANSFERRED OR ASSIGNED FROM A LOCATION OUTSIDE THE CONTINENTAL UNITED STATES TO ANOTHER OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES.** A vehicle may be transported to the new official station at Government expense provided that all of the conditions described in subparagraph a, above, are met at the new official station. In such a case, if the employee has a privately-owned vehicle at the official station from which he is being transferred, it may be transported at Government expense from that location to the new official station. If he does not have a vehicle at the official station from which he is being transferred, a vehicle may be shipped to the new official station at Government expense provided that the maximum amount which the Government will pay is the cost of transporting a vehicle from a point within the continental United States.
- c. **WHEN AN EMPLOYEE IS TRANSFERRED FROM AN OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES TO AN OFFICIAL STATION WITHIN THE CONTINENTAL UNITED STATES.** A motor vehicle may be transported at Government expense if it was determined, as provided in subparagraph a(3), above, that it was in the Government's interest for the employee to have the use of a privately-owned motor vehicle at the official station from which the employee is being transferred and if either:
- (1) the employee's transfer is for the convenience of the Government and not at the request of the employee, or
 - (2) the employee has completed an agreed upon period of service at the post of duty from which he is being transferred.

The maximum allowance shall be the cost of transporting the vehicle from the post of duty outside the continental United States to the place of actual residence at the time the employee was appointed or at the time he was originally transferred to a post outside the continental United States. If the employee, for a reason not acceptable to NASA failed to complete an agreed upon period of service at the post of duty from which he is being transferred, and is not being transferred for the convenience of the Government, the Government will not pay for transportation of the vehicle unless the employee did complete an agreed upon period of service at a previous post of duty outside the continental United States where it was determined to be in the Government's interest for him to have a privately-owned vehicle. In that case, however, the Government will not pay more than the cost of transporting the vehicle from the post of duty where the employee did complete an agreed upon period of service.



NASA Financial Management Manual

- d. **WHEN AN EMPLOYEE IS RETURNING FROM AN OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES FOR SEPARATION.** A motor vehicle may be transported at Government expense from a post of duty outside the continental United States to the place of actual residence of an employee who is returning from such post for separation, provided that prior to his return, the employee completed an agreed upon period of service at the post of duty and provided it was determined as required by subparagraph a(3), above, that it was in the interest of the Government for the employee to have a privately-owned motor vehicle at his post of duty. If the employee, for a reason not acceptable to NASA, failed to complete an agreed upon period of service at the post of duty from which he is separating, NASA will not pay the cost of transporting the vehicle unless the employee did complete such a period of service at a previous official station outside the continental United States where it was determined to be in the Government's interest for him to have a privately-owned vehicle. In such a case, NASA will not pay more than the cost of transporting the vehicle from the post of duty where the employee did complete the agreed upon period of service. If the vehicle is shipped to a residence, NASA will not pay more than the cost of shipping the vehicle to the place of actual residence.
- e. **WHEN THE CIRCUMSTANCES OF AN EMPLOYEE'S POSITION AT AN OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES ARE CHANGED IN SUCH A MANNER AS TO EFFECT THE EMPLOYEE'S NEED FOR A PRIVATELY-OWNED MOTOR VEHICLE IN THE INTEREST OF THE GOVERNMENT.** Whenever the circumstances of an employee's assignment at a post of duty outside the continental United States, where it has been determined to be in the Government's interest for the employee to have a privately-owned motor vehicle, are changed and whenever the employee is to serve a succeeding tour of duty, a new determination will be made as required by subparagraph a(3), above.



NASA Financial Management Manual

If an employee is assigned to an official station outside the continental United States where initially there is no determination that it is in the Government's interest for him to have a privately-owned motor vehicle and where, due to changed circumstances at the station, it is later determined that it is in the Government's interest for him to have a privately-owned motor vehicle, such a vehicle may, subsequent to such determination, be transported at Government expense, provided that the employee has signed a service agreement as required in FMM 9761-3. If an employee is assigned to an official station outside the continental United States is determined to be in the Government's interest for him to have a privately-owned motor vehicle and where, due to changed circumstances, such determination was rescinded, the employee may elect either to keep the vehicle at his post of duty or have it shipped to his place of actual residence at Government expense. If he keeps the vehicle at his post of duty he may ship it at Government expense to another post of duty outside the continental United States to which he is transferred if it is determined at the new post of duty to be in the Government's interest for him to have a privately-owned vehicle. In such a case, if the determination is not made at the new post of duty, the employee may transport the vehicle at his own expense to the new post of duty and, upon completion of an agreed upon period of service at the new station he may ship the vehicle at Government expense to his place of actual residence or to an official station within the than the transportation costs from the place where it was previously determined to be in the Government's interest for him to have a privately-owned motor vehicle.

f. **WHEN A PRIVATELY-OWNED MOTOR VEHICLE IS REQUIRED AS A REPLACEMENT AT AN OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES.**

- (1) **Emergency Replacements.** An emergency replacement vehicle may be transported at Government expense to an employee's post of duty if:
 - (a) the employee had a privately-owned vehicle at an official station outside the continental United States and it was determined to be in the Government's interest for him to have the vehicle;
 - (b) the vehicle is stolen, or seriously damaged or destroyed, or has deteriorated due to severe conditions at the post of duty, or requires emergency replacement for other reasons beyond the employee's control; and
 - (c) the appropriate authorizing official determines in advance of authorization that a replacement vehicle is necessary and in the interest of the Government. Not more than one such emergency replacement may be authorized for an employee during any 4-year period during which the employee was stationed permanently and continuously at one or more posts of duty outside the continental United States where use of a privately-owned motor vehicle by the employee was determined to be in the interest of the Government.



NASA Financial Management Manual

(2) **Other Replacements.** A privately-owned motor vehicle may be shipped to an employee at Government expense at a post of duty outside the continental United States to replace another privately-owned vehicle if (a) it was determined that it was in the Government's interest for the employee to have the vehicle being replaced and that it will continue to be in the Government's interest for the employee to have such a vehicle; (b) more than four years have elapsed since the date when the vehicle being replaced was transported; and (c) the employee has been stationed continuously during the 4-year period at permanent posts of duty located outside the continental United States.

- g. **WHEN IT IS FEASIBLE TO DRIVE THE VEHICLE BETWEEN POINTS INVOLVED.** The Government will not pay costs of shipping a motor vehicle if it can be driven over hard surfaced all-weather highways, using ferries as necessary between the points involved, and it is determined by the appropriate authorizing official that the employee or a member of the immediate family may be reasonably expected to drive the vehicle. When such a determination is made, NASA will pay transportation charges to the extent driving the privately-owned vehicle was not required. For the distance the privately-owned vehicle is driven, the allowance provided in FMM 9762-2 shall be paid. If the employee makes a separate trip to a port to deliver or pick up a motor vehicle, per diem is not allowable but the employee may be allowed one-way transportation costs by common carrier and one-way mileage costs of operating a motor vehicle, in accordance with NASA Travel Regulations. Such allowances shall not exceed the cost of shipping the vehicle by commercial carrier from or to the port.

9762-53 ALLOWABLE EXPENSES FOR SHIPMENT OF PRIVATELY-OWNED MOTOR VEHICLES

- a. All necessary and customary expenses directly related to the transportation of a motor vehicle may be allowed, including crating and packing expenses, shipping charges, and port charges for readying the motor vehicle for shipment at port of embarkation and for use at port of debarkation.
- b. Subject to the limitation contained in subparagraph d below, if an assembled motor vehicle is purchased new from the manufacturer, or manufacturer's agency, the costs set forth in subparagraph a, above, are allowable if shipment is made F.O.B. shipping point consigned to the employee, a member of his immediate family or his agent, but are not allowable if ownership of the vehicle is vested in the manufacturer or manufacturer's agent during the shipment.



NASA Financial Management Manual

- c. Subject to the limitation in subparagraph d below, if a new motor vehicle is purchased from a manufacturer, or manufacturer's agent, freight on shipment of unassembled parts from factory to assembly point, and costs of onward transportation of the assembled vehicle consigned to the employee, a member of his immediate family, or his agent, may be allowed if this method is more economical than shipment of the assembled vehicle from the manufacturer. A comparative statement of costs is required before shipment at Government expense may be approved in these instances, except when shipment of the unassembled parts is made from factory to an assembly plant, both of which are located in the continental United States.
- d. If a new motor vehicle is purchased and shipped in connection with an employee's transfer or a new appointee's assignment to a post of duty outside the continental United States, the allowable transportation expenses shall not exceed the lesser of (1) the cost of transportation from the employee's old post of duty, or new appointee's "place of actual residence," to the new post of duty, or (2) the expenses authorized in subparagraph b above. However, if an employee is stationed at a post of duty outside the continental United States and subsequently is authorized to transport a motor vehicle, the allowable transportation expenses in connection with the purchase of a new motor vehicle shall not exceed those authorized in subparagraphs b or c, above, whichever is applicable.

9762-54 METHOD OF SHIPMENT OF PRIVATELY-OWNED MOTOR VEHICLES

The transportation of an employee's privately-owned motor vehicle will be authorized by an official delegated such authority. Such official may authorize the transportation of the employee's privately-owned motor vehicle by commercial means if available at reasonable rates and under reasonable conditions, or by Government means on a space-available basis, after considering the recommendations of the installation Transportation Officer, or equivalent.

9762-55 EMERGENCY STORAGE OF PRIVATELY-OWNED MOTOR VEHICLES

- a. **CONDITIONS.** Emergency storage of a privately-owned motor vehicle may be allowed at Government expense under the following conditions:
 - (1) The vehicle was transported or authorized to be transported at Government expense under the provisions of this portion of the Financial Management Manual. It also includes a vehicle which was driven by the employee or a member of his immediate family to a permanent post of duty at which the use of the vehicle was determined to be in the interest of the Government.



NASA Financial Management Manual

- (2) The employee is stationed at a permanent post of duty at which the use of the vehicle has been determined to be in the interest of the Government. While stationed there, the Administrator designates the post of duty as being within a zone from which the employee's immediate family and household goods evacuated for one of the reasons specified in FMM 9763-5a(2).

b. PLACE AND EXPENSES OF STORAGE

- (1) Storage may be allowed at the place to which the employee's immediate family and household goods are evacuated or at another suitable place not more distant from the evacuation area. Where the vehicle is in transit to the employee at time evacuation is ordered, the vehicle may be diverted to storage at a suitable place en route.
- (2) Allowable expenses for storage include necessary expenses for (a) the actual storage, (b) readying the vehicle for storage and for return to the employee after the emergency has ended, (c) local transportation to and from storage, and (d) other necessary expenses relating to the storage and transportation. However, insurance on the privately-owned motor vehicle other than that included in the expense described above is at the expense of the employee.



NASA Financial Management Manual

FMM 9763 OVERSEAS TRAVEL IN CONNECTION WITH PERMANENT CHANGE OF STATION

PART I OVERSEAS TOUR RENEWAL AGREEMENT TRAVEL - RETURNING TO PLACE OF RESIDENCE BETWEEN TOURS OF OVERSEAS DUTY

9763-1 ELIGIBILITY

To be eligible for travel and transportation expenses as authorized in FMM 9763-2, an employee prior to departure from his post of duty outside the continental United States must have:

- a. Satisfactorily completed an agreed upon period of service as prescribed in FMM 9762-25 and 9762-26.
 - (1) With respect to employees transferred to posts of duty outside the continental United States; or as described in section 1 of Executive Order No. 10177, dated September 10, 1946, as amended by Executive Order No. 10177, dated October 17, 1950, with respect to new appointees to positions at posts of duty outside the continental United States.
 - (2) If serving without written agreement as to the length of service, satisfactorily served for a period not less than the period of service generally applicable to the employees of NASA serving at such post of duty or in the geographic area; and
- b. Entered into a new written agreement for another period of service at the same or some other post of duty outside the continental United States. The period of service under such new agreement shall begin upon the date of his return to or arrival at such post of duty after leave has been taken.



NASA Financial Management Manual

9763-2 TRAVEL ALLOWANCE

- a. **EMPLOYEE AND MEMBERS OF IMMEDIATE FAMILY.** An eligible employee shall be allowed travel expenses, including per diem in lieu of subsistence, for himself and transportation expenses for his immediate family from his post outside the continental United States to the place of his actual residence at the time of his appointment or transfer (or to an alternate destination as prescribed in subparagraph b, below) to a post of duty outside the continental United States (hereafter referred to as "place of actual residence") (see FMM 9763-5.) These expenses shall also be allowed from the place of actual residence upon return to the same or another post of duty outside the continental United States. For purpose of computing the per diem allowable for home leave travel, the provisions of FMM 9742 shall be applied to each part of the travel. If leave is taken at another location within the United States, its possessions, or another country in which the place of actual residence is located, the travel and transportation expenses shall not exceed those allowed over a usually traveled route between the post of duty and such place of actual residence and return to the same or a different post of duty outside the continental United States.
- b. **ALTERNATE DESTINATION.** An employee and his family may travel to a location in the United States, its territories or possessions, Puerto Rico, or the areas and installations in the Republic of Panama made available to the United States other than the location of the place of actual residence, however, the employee and his family must spend a substantial amount of the home leave time in the United States in order to be entitled to the allowances authorized. When travel is to an alternate destination, the travel and transportation expenses to be allowed shall not exceed the amount which would have been allowed for travel over a usually travel route from the foreign post of duty to the place of actual residence and return to the same or different post of duty outside the continental United States.
- c. **FORMER MEMBER OF IMMEDIATE FAMILY.** If a member of an immediate family, as defined in the Glossary of Terms, reaches his twenty-first birthday while the employee is assigned to duty overseas, such former member may be returned to the jurisdiction of the United States at NASA expense; provided his last travel overseas was at NASA expense as a member of the immediate family. The return of such former member is authorized in connection with the employee's next entitlement to travel to the United States but not beyond the end of the employee's current agreed tour of duty. The expense for the travel of a former member will be allowed from the employee's post of duty outside the continental United States to the employee's place of actual residence at the time of his appointment. Former members are not entitled to any expenses other than specified in this subparagraph.



NASA Financial Management Manual

9763-3 *LIMITATIONS*

- a. When a husband and wife are both employed in the immediate geographic area by NASA or by NASA and another Government agency, the allowances authorized under terms of these Regulations shall apply either:

- (1) To each of them separately, without the other being considered as the spouse, provided that other members of the household shall not benefit twice under these allowances, or
- (2) To only the one who is the head of the household, with the other being considered as the spouse.

The individual employed by NASA shall determine which of the two alternatives will be selected. Such determination shall be in writing and signed by both the husband and wife. One copy of the determination shall be filed with the NASA Installation and one copy with the other Government agency.

- b. The following employees hired locally are not eligible for allowance under this paragraph:

- (1) A married employee who is in the immediate geographic area because the spouse is in such area as (a) a member of the uniformed service as defined in the Career Compensation Act of 1949 (37 U.S.C. 231) or of the Foreign Service, (b) a private individual or an employee of a private individual or of a non-federal organization;
- (2) An employee under 21 years of age whose parent is in the immediate geographical area as a member of such uniformed services or of Foreign Service or as a civilian employee under the terms of these instructions, or as a private individual, or as an employee of a private individual or a non-federal organization.

- c. Employees hired locally who do not sign the required service agreement at the time of their employment by NASA should be advised that unless such agreement is signed, the employee and members of his immediate family, if any, will not be entitled to the home leave provision set forth in FMM 9763-1 and 9763-2.



NASA Financial Management Manual

9763-4 *NONCOMPLIANCE WITH TERMS OF NEW AGREEMENT*

An employee who, for reasons other than those beyond his control and, as such, acceptable to NASA, fails to complete the period of service specified in the new employment agreement, thereby becomes obligated for certain expenses as follows:

a. *FAILS TO COMPLETE ONE YEAR SERVICE*

- (1) When the employee fails to complete one year of service under the new agreement, he is indebted to the Government for the amounts spent by the Government in:
 - (a) transportation and per diem for himself and transportation for his immediate family from the post of duty to his place of actual residence and from place of actual residence to the last post of duty where he failed to complete a year of service,
 - (b) transportation for any member of his family who traveled from the former to the last post of duty without going to his actual place of residence,
 - (c) transportation of his household goods from former post of duty to last post of duty, including amounts spent for packing, crating, drayage, unpacking, and temporary storage, and
 - (d) any other allowance paid under these regulations when a transfer of official station is involved.
- (2) In addition, the employee must bear the expense of transportation for himself, his immediate family, and his household goods from the last post of duty to his place of actual residence and he is indebted to the Government for any amounts spent by NASA for these purposes.
- (3) In these circumstances, however, the employee is entitled to an allowance because of the fact that, prior to his current agreement which he did not complete, he completed an agreed upon period of service for which he did not receive all allowances to which he was entitled. For this reason, the employee in such an instance is entitled to allowances for the return of himself, his family, and his household goods (including costs of packing, crating, drayage, unpacking, and temporary storage) from the post of duty at which the former period of service was completed to his actual place of residence. Since he did not avail himself of this entitlement, the costs that would have been incurred for that purpose may be applied as a setoff against the indebtedness described herein.



NASA Financial Management Manual

- (4) If the amount of this setoff is less than the indebtedness, the difference is a debt due the United States. If the setoff is larger than the indebtedness, the difference will be applied to the costs for which the employee is responsible of moving the employee, his family, and his household goods from the post of duty where the failed to complete a year of service to his place of actual residence.
- (5) In the latter case, if the amount available to be applied to these costs equals or exceeds the costs, NASA will procure and pay for such transportation in full. If the amount available is less than the costs, NASA may procure and pay for the transportation and obtain reimbursement from the employee for the difference between the total costs and the amount to be applied against the costs or allow the employee to pay the total costs and reimburse him for the applicable amounts upon submission of an appropriate voucher.

b. COMPLETES ONE YEAR SERVICE

- (1) If the employee completes one year or more of service under a new agreement but does not complete the entire period of service specified in the agreement, he is not indebted to NASA for amounts spent for transportation and per diem for the employee and for transportation of his immediate family from the post of duty at which he completed the previous tour of duty to his place of actual residence and from his place of actual residence to the post of duty at which he failed to complete his agreed upon tour of duty.
- (2) Furthermore, if the post of duty where the employee failed to complete his agreement is not the same as the place where he did complete his previous assignment, he is not indebted for the costs of transporting any members of his family who traveled from the former to the latter post of duty without going to the actual place of residence, nor for the costs of transporting his household goods between these two posts of duty, including any related costs of packing, crating, drayage, unpacking, and temporary storage or for other allowances paid under these regulations incident to the transfer of official station.
- (3) However, under the circumstances of subparagraph (2), above, the employee must bear the costs of transportation for himself, his immediate family, and his household goods from the post of duty at which he did not complete the agreed upon tour of duty under the new assignment to his place of actual residence. However, the employee shall be allowed credit for an amount equal to the costs of transporting, from the post of duty at which the form period of service was completed to the place of actual residence, his household goods and any members of his immediate family who did not accompany him when he returned to his place of actual residence incident to renewal agreement toward the costs of return to his actual residence. The amount allowable and the costs involved will be computed in the same as provided in subparagraph a(3) through (5), above.



NASA Financial Management Manual

PART II RETURN OF IMMEDIATE FAMILY TO THE UNITED STATES PRIOR TO RETURN OF EMPLOYEE

9763-5 ALLOWANCE OF TRANSPORTATION EXPENSES OF IMMEDIATE FAMILY AND HOUSEHOLD GOODS

- a. An employee shall be allowed one-way transportation expenses for returning members of his immediate family and former members as specified under FMM 9763-2c, and his household goods from his post of duty outside the continental United States to the place of his actual residence in the United States (see FMM 9712-9, Glossary of Terms), The District of Columbia, the Commonwealth of Puerto Rico, its territories or possessions, or its possessions prior to the employee's return thereto when:
 - (1) The employee has acquired eligibility for return transportation by satisfactorily completing an agreed upon period of service, or
 - (2) It is determined that the public interest requires the return of the immediate family for compelling personal reasons of a humanitarian or compassionate nature, such as may involve physical or mental health, death of any member of the immediate family, or obligations imposed by authority or circumstances over which the individual has no control. Such determination will be made by the NASA appointing official. These expenses will be paid by NASA not in excess of one time during each agreed upon period of service and shall be subject to these regulations.
- b. Under the authority in this portion of the chapter (FMM 9763-5 and 9763-6) the employee may elect to retain any portion of his household goods with him and ship the remainder to his place of actual residence, provided that the total weight of all return shipments shall not exceed the applicable weight limits.
- c. If the employee's immediate family or former member, and the household goods are returned to a location in the United States or its possessions other than the place of actual residence therein, the expenses allowable shall not exceed those allowable for return over a usually traveled route between the post of duty and the place of actual residence.



NASA Financial Management Manual

9763-6 *EXPENSES REIMBURSABLE*

- a. An employee may, at his own expense and for reasons other than those required by the public interest as described in FMM 9763-5, return members of his immediate family and former members under the provisions of FMM 9763-2b, and his household goods or any part thereof, to the United States or its possession prior to his return thereto. In this event, the employee shall, at such time as he becomes eligible for return at Government expense, be reimbursed for the proper expenses will be reimbursed by NASA not in excess of one time during each agreed upon period of service and shall be subject to these regulations.
- b. The employee shall furnish NASA with receipts covering expenses to be reimbursed. The amount of the reimbursement shall not exceed the amount that would have been allowable, at the time he became eligible for return at Government expense, for the return over a usually traveled route to his place of actual residence in the United States or its possessions.



NASA Financial Management Manual

PART III DESIGNATION OF PLACE OF ACTUAL RESIDENCE

9763-7 DESIGNATION BY EMPLOYEE

When an employee is selected for transfer or appointment to a post of duty outside the continental United States, the place of actual residence shall be determined at the time of selection and designated in the written agreement (NASA Form 513) to remain in the Government service for a minimum period of time prescribed by the Agency head pursuant to law. An employee hired locally at a location outside the continental United States, who claims residence at another location in the United States or its possessions or in the Commonwealth of Puerto Rico, at time of appointment shall designate in writing the claimed place of actual residence for the consideration of NASA officials.

9763-8 DETERMINATION BY AGENCY OFFICIAL

Determination of the place of actual residence shall be made by an appointing official on the basis of all the facts in the record. When there is doubt as to the place of actual residence, the employee is responsible for supplying any information necessary further to support designation of the claimed place of actual residence.

9763-9 GUIDANCE IN DETERMINATION OF RESIDENCE

While it is not feasible to establish rigid standards for what constitutes a place of residence, the concept of residence represented in an existing statutory provision (8 U.S.C. 1101 (33)) may be used as general guidance. This concept views residence as the place of general abode, meaning the "principal actual dwelling place in fact, without regard to intent." Determination of the place of actual residence is primarily an administrative responsibility and the place constituting the actual residence must be determined upon the factual circumstances in each case. Examples of factors which should be considered, wherever applicable, by NASA officials charged with this responsibility are:

- a. The place of actual residence of a dependent student generally is presumed to be the same as that of the parents and, except in rare instances, this situation would not be changed by the student attending college in another place.
- b. The place at which the employee physically resided at the time of selection for appointment or transfer frequently constitutes the place of actual residence, and may be so regarded in the absence of circumstances reasonably indicating that another location is entitled to be designated as the place of actual residence.



NASA Financial Management Manual

- c. Designation of a place of actual residence in an official document signed by the employee earlier in Government employment should be regarded as originally intended to be a continuing designation, and the burden is upon the employee to establish clearly that the earlier designation was in error or that later circumstances entitle a different designation to be made. After an employee has been transferred or appointed to a post of duty outside the continental United States, the location of the place of actual residence incorporated in the official records of each employment may be changed only to correct an error in the designation of residence.
- d. Presence in the individual's work history of a representative amount of full-time employment at or in the immediate geographical area of the location designated as place of actual residence is a significant factor, but lack of such history does not preclude the designation of the location as place of actual residence.
- e. The chronological record of individual or family association with a locality is usually significant only in conjunction with an analysis of other circumstances explaining the nature of such association. Frequent or extended visits to a locality must be evaluated in relation to the purpose of the visits and sometimes in relation to the nature of the area itself. For example, vacation visits to a vacation resort area, without the added support of other factors, should not be regarded as adequate to establish a place of actual residence.
- f. Recognition and exercise by the employee of the privileges and duties of citizenship in a particular jurisdiction, such as voting and payment of taxes on income, personal property, etc., is a factor for consideration but the application of standards about place of residence should not be such as to discourage employees from property ownership or participation in community affairs at a non-foreign location outside the continental United States, if they so desire.

9763-10 RETURN FOR SEPARATION

When an employee is eligible for return travel and transportation to his place of actual residence upon separation after completion of the period of service specified in an agreement executed pursuant to FMM 9761-3c or separated for reasons beyond his control and acceptable to NASA, he may receive travel and transportation to an alternate location provided the cost to NASA will not exceed the cost of travel and transportation to his residence at the time he was assigned to an overseas station; however, the Comptroller General has held that no cost may be paid for travel or transportation if the alternate destination is in a foreign location outside the area in which the place of actual residence is located. For purposes of this paragraph, the term "area" means a foreign country, the continental United States, Alaska, Hawaii, Puerto Rico, areas and installations in the Republic of Panama made available to the United States or a territory or possession of the United States.



NASA Financial Management Manual

9763-11 *EDUCATIONAL TRAVEL FROM FOREIGN AREAS AND REPUBLIC OF PANAMA OF STUDENT DEPENDENTS FOR PURPOSE OF ATTENDING SCHOOL*

Travel and transportation expenses of student dependents of civilian employees in foreign areas and the areas and installations in the Republic of Panama made available to the United States are allowed between a duty station in a foreign area or the areas and installations in the Republic of Panama made available to the United States and a school in the United States subject to the eligibility requirements and conditions of sections 031.2 and 280 of the Standardized Regulations (Government Civilians, Foreign Areas) issued by the Department of State. Travel and transportation will be allowed in connection with secondary education only when the secondary school, which is operated by the Department of Defense or is a tuition fee school under contract approved by the Department of Defense area school superintendent is so far beyond daily commuting distance of the employee's permanent duty station as to necessitate board and room in connection with attendance. The mode and routing of travel and the baggage allowance will be in accordance with FMM 9736-6. Payment of per diem will be in accordance with applicable provisions of FMM 9742-8 through 9742-15, as may be appropriate when travel is to the United States.



NASA Financial Management Manual

FMM 9764 USE OF RELOCATION SERVICE COMPANIES

9764-1 AUTHORITY, POLICY, AND RESPONSIBILITIES

- a. **AUTHORITY.** 5 U.S.C. 5724c that was implemented by the General Services Administration (GSA) in the Federal Travel Regulations, Chapter 302, Part 12, specifically provides agencies with the discretionary authority to enter into contracts with private firms to supply relocation services. The authorized services that may be provided to the agency and its employees include, but need not be limited to, arranging for the purchase of a transferred employee's residence. NASA has decided to exercise this discretionary authority which will be implemented in accordance with the guidelines provided in the aforementioned authorizing laws and regulations.
- b. **POLICY.** NASA management recognizes every dollar spent on the relocation of civilian employees as a cost of doing business that should specifically be directed towards meeting the highest priority needs of the agency's mission and its programs. When authorized, relocation services will be used as a mechanism by employees who are directed to relocate. To the extent that these services and the increased location entitlements and allowance maximums increase the overall cost of relocations, NASA may find it necessary to reassess its policies and practices because increased costs may further limit the number of employees that can be relocated. Contracts for relocation services shall be awarded through a competitive process to ensure compliance with procurement law and to attain the best possible service to meet NASA's relocation needs.
- c. **RESPONSIBILITIES.** It is the responsibility of the Administrator of NASA or designee, to determine whether, to what extent, and under what conditions relocation services will be made available to employees transferring within the agency and those transferred between agencies. This determination should be made based on an analysis of NASA relocation needs, availability of funds, and in accordance with these guidelines.



NASA Financial Management Manual

9764-2 GENERAL CONDITIONS AND LIMITATIONS FOR ELIGIBILITY

- a. **EMPLOYEES COVERED.** Relocation services are made available to employees only when both of the following conditions are met:
 - (1) The employee's transfer from one official station to another is determined to be in the interest of the Government and is not primarily for the convenience or benefit of the employee or at the request of the employee.
 - (2) The effective date of the employee's transfer is on or after November 14, 1983, (the effective date of transfer is the date the employee reports for duty at the new official station).
- b. **PERSONS EXCLUDED FROM COVERAGE.** The provisions of this allowance is not applicable to the following individuals/employees:
 - (1) New appointees, including student trainees;
 - (2) Employees assigned under the Government Employees Training Act (5 USC 4109); or
 - (3) Employees assigned or transferred to, or from, a post of duty in a foreign area except employees eligible for reimbursement of residence transaction expenses provided in FMM 9762-14g.

9764-3 PROCEDURAL REQUIREMENTS AND CONTROLS

- a. **EMPLOYEE OPTION.** Employees offered use of relocation services by their agencies should be given the option to accept or reject the offer.
- b. **DUAL BENEFIT PROHIBITED.** Once an employee is offered, and decides to use, the services of a relocation company, reimbursement to the employee shall not be allowed for expenses authorized under FMM 9762-14, that are analogous, or similar to, expenses or the cost for services that the agency will pay for under the relocation service contract.
- c. **SERVICE AGREEMENTS.** The employee must have signed a service agreement as required in FMM 9761-3. In the event the employee violates the terms of the agreement, NASA reserves the right to recover from the employee any and all payments made to the relocation company on the employee's benefit.
- d. **INELIGIBLE INDIVIDUALS.** Payments should not be made to relocation companies that will benefit ineligible individuals. For example, where joint ownership of a residence exists between an eligible transferring employee and a non-Government employee, the benefits derived from relocation services could accrue equally to the ineligible party. This type of situation is addressed for direct reimbursement of real estate expenses under FMM 9762-14f, and similar provisions should be included in the relocation service contract.



NASA Financial Management Manual

9764-4 FORM AND SCOPE OF RELOCATION SERVICE CONTRACTS

- a. GSA has made it a requirement that relocation services contracts not violate other regulatory or statutory provisions.
- b. GSA has established certain programs for travel and transportation that agencies are required to use. The fact that relocation companies may offer similar services does not override this requirement, and therefore, contracts with relocation companies may not include such services. Examples are the centralized household goods traffic management program and the airline contracts and travel management centers. However, this restriction does not prohibit agencies from incorporating the GSA Centralized Household Goods Traffic Management Program as a mandatory source into contracts with relocation service companies. Thus, relocation companies may act as third party service firms to administer GSA's Centralized Household Goods Traffic Management Program on behalf of the contracting agency.
- c. 5 U.S.C. 5724 requires that contracts with relocation companies be on a cost reimbursable basis and include only those services that are analogous to the allowable expenses authorized in Federal Travel Regulations (FTR) Chapter 302, and that the payments for such services are limited to the maximum amounts specified in the FTR. It must be recognized that this statute and FTR provisions contain certain limitations and restrictions which are not overridden by the new authority for relocation services. For example:
 - (1) **Prohibits Payment For Market Losses.** The provisions of 5 U.S.C. 5724a(a)(4) which authorize reimbursement for the expenses of the sale and purchase of employee's residence also provide that "reimbursement may not be made for losses on the sale of the residence." Losses due to a failure to sell a residence at the old official station at the price asked, at its current appraised value, or at its original cost, or due to failure to buy a dwelling at the new official station a price comparable to the selling price at the old official station, and any similar losses, are not reimbursable.
 - (2) **Does Not Provide For Payment Of Mortgage Interest Differentials.** A mortgage interest differential is the difference between the interest rate of the mortgage on the residence at the old official station the interest rate of the mortgage on the residence being purchased at the new official station.
 - (3) **Does Not Authorize Purchase Of An Employee's Home.** The law (5 U.S.C. 5724c) authorizes agencies to enter into contracts for relocation services and provides that such services may include "arranging for the purchase of a transferred employee's residence." However, it does not authorize the Government to become a homeowner either by direct purchase of the home from the employee or by taking title to the employee's home through the relocation company.



NASA Financial Management Manual

9764-5 AVAILABLE RELOCATION SERVICES

- a. **GENERAL.** NASA is currently utilizing a relocation services contract with PHH Homeequity.
- b. **RELOCATION SERVICES COORDINATORS.** Each NASA Installation personnel office has the responsibility to assign an individual to coordinate the relocation services available in the contract with the vendor and transferring employees. This individual will discuss in detail with the transferring employee the types of services provided in the contract.
- c. **AVAILABLE SERVICES.** The following services are available to employees under the contract.
 - (1) Guaranteed homesale,
 - (2) Marketing assistance,
 - (3) Destination area assistance, and
 - (4) Spouse counseling (employees are required to pay for this service).

9764-6 ADVANTAGES OF FLAT-FEE CONTRACTS

If the relocation service contractor agrees to accept the responsibilities of ownership for the transferred employee's residence after payment of a onetime flat fee, it would be offering a service clearly distinguishable from that currently provided under the NASA direct reimbursement system. Once the flat fee is established, it is paid instead of the actual expenses that normally would be paid by an agency under a cost reimbursable contract.

9764-7 INCOME TAX CONSEQUENCES OF USING RELOCATION COMPANIES

In entering into contracts with a relocation company, NASA will consider the income tax consequences for the employee. Certain payments on behalf of the employee to a relocation company may constitute taxable income to the employee, depending on the specific terms of the contract. Under the provisions of 5 U.S.C. 5724b, additional taxes resulting from such income would be covered by the relocation income tax allowance as provided in FMM 9765. For further information relating to the income tax consequences of payment to relocation companies, agencies should contact the Internal Revenue Service, 1111 Constitution Avenue, NW. (CC:IND:I) Room 5019, Washington, DC 20224.



NASA Financial Management Manual

FMM 9765 RELOCATION INCOME TAX (RIT) ALLOWANCE

9765-1 AUTHORITY

Payment of a Relocation Income Tax (RIT) allowance is authorized to reimburse eligible transferred employees for substantially all of the additional Federal, State, and local income taxes incurred; or by employees and spouses if a joint tax return is filed, as a result of certain travel and transportation expenses and relocation allowances which are furnished in kind, or for which reimbursement or an allowance is provided by the Government (5 U.S.C. 5724b, as amended). Payment of the RIT allowance also is authorized for income taxes paid to the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the U.S. possessions in accordance with a decision of the Comptroller General of the United States (67 Comp. Gen. 135(1987)). The RIT allowance shall be calculated and paid as provided in this chapter.

9765-2 COVERAGE

- a. **ELIGIBLE EMPLOYEES.** Payment of a RIT allowance is authorized for employees transferred on or after November 14, 1983, in the interest of the Government from one official station to another for permanent duty. The effective date of an employee's transfer is the date the employee reports for duty at the new official station.
- b. **INDIVIDUALS NOT COVERED.** The provisions of this chapter are not applicable to new appointees, including student trainees; employees assigned under Government Employees Training Act 5 U.S.C. 4109; or employees returning from overseas assignments for the purpose of separation.

9765-3 TYPES OF MOVING EXPENSES OR ALLOWANCES COVERED AND GENERAL LIMITATIONS

The RIT allowance is by law limited to the types of moving expenses that can be covered. The law authorizes reimbursement of additional income taxes resulting from certain moving expenses furnished in kind or for which reimbursement or an allowance is provided to the transferred employee by the Government. However, such moving expenses are covered by the RIT allowance only to the extent that they are (1) actually paid or incurred, and (2) are not allowable as a moving expense deduction for tax purposes. The types of expenses or allowances listed in a through i, below, are covered by the RIT allowance within the limitations discussed.



NASA Financial Management Manual

- a. **EN ROUTE TRAVEL.** Travel (including per diem) and transportation expenses of the transferred employee and immediate family for en route travel from the old official station to the new official station (see FMM 9762-1 through 9762-4).
- b. **HOUSEHOLD GOODS SHIPMENT.** Transportation (including temporary storage) expenses for movement of household goods from the old official station to the new official station (see FMM 9762-19 through 9762-24).
- c. **NONTEMPORARY STORAGE EXPENSES.** Allowable expenses for nontemporary storage of household goods belonging to an employee transferred on or after November 14, 1983, through October 11, 1984, to an isolated location in the continental United States. Nontemporary storage expenses are not covered by the RIT allowance for transfers on or after October 12, 1984.
- d. **MOBILE HOME MOVEMENT.** Expenses for the movement of a mobile home for use as a residence when movement is authorized instead of shipment and temporary storage of household goods (see FMM 9762-43).
- e. **HOUSEHUNTING TRIP.** Travel (including per diem) and transportation expenses of the employee and spouse for one round-trip to the new official station to seek permanent residence quarters (see FMM 9762-5).
- f. **TEMPORARY QUARTERS.** Subsistence expenses of the employee and immediate family during occupancy of temporary quarters (see FMM 9762-6).
 - (1) **REAL ESTATE EXPENSES.** Allowable expenses for the sale of the residence (or expenses of settlement of an unexpired lease) at the old official station; and the purchase of a residence at the new official station for which reimbursement is received by the employee (see FMM 9762-14 through 9762-17).
- g. **MISCELLANEOUS EXPENSE ALLOWANCE.** A miscellaneous expense allowance provided for the purpose of defraying certain expenses associated with discontinuing a residence at one location and establishing a residence at the new location in connection with an authorized or approved permanent change of station move (see FMM 9762-7 through 9762-13).



NASA Financial Management Manual

h. **RELOCATION SERVICES.** Payments, or portions thereof, made to a relocation service company for services provided to a transferred employee subject to the conditions stated below and within the general limitations of this paragraph applicable to other covered expenses (see FMM 9764-1 through 9764-6).

(1) For employees transferred on or after November 14, 1983, through October 11, 1984. The amount of a broker's fee or real estate commission or other real estate sales transaction expenses which normally are reimbursable to the employee under FMM 9762-16, but have been paid by a relocation service company incident to an assigned sale from the employee, provided that such payments constitute income to the employee. For the purposes of this regulation, an assigned or amended value sale occurs when an employee obtains a binding agreement for the sale of the residence and assigns the inherent rights and obligations of that agreement to a relocation company that is providing services under contract with the employing agency. For example, if the employee incurs an obligation to pay a specified broker's fee or real estate commission under the terms of the sales agreement, this obligation along with the sales agreement is assigned to the relocation company and may, upon payment of the obligation by the relocation company, constitute income to the employee. (See FMM 9764-7 entitled "Income Tax Consequences of Using Relocation Companies.")

(2) For employees transferred on or after October 12, 1984. Expenses paid by a relocation company providing relocation services to the transferred employee pursuant to a contract with NASA to the extent such payments constitute income to the employee (see FMM 9764-7).

Note: See Section 217 of the Internal Revenue Code (IRC) and Internal Revenue Service (IRS) Publication 521 entitled "Moving Expenses" and appropriate State and Local tax authority publications for additional information on the taxability of moving expense reimbursements and the allowable tax deductions for moving expenses.

9765-4 EXCLUSIONS FROM COVERAGE

The provisions of this chapter are not applicable to the following:

- a. Any tax liability that may result from payments by the Government to relocation companies on behalf of employees transferred on or after November 14, 1983, through October 11, 1984, other than the payments for those expenses specified in FMM 9765-3i(1).
- b. Any tax liability incurred for local income taxes other than city income tax as a result of moving expense reimbursement for employees transferred on or after November 14, 1983, through October 11, 1984, (see definition in FMM 9765-5b).
- c. Any tax liability resulting from reimbursed expenses for any nontemporary storage of household goods except as specifically provided for in FMM 9765-3c.



NASA Financial Management Manual

- d. Any tax liability resulting from paid or reimbursed expenses for shipment of a privately owned automobile.
- e. Any tax liability resulting from an excess of reimbursed amounts over the actual expense paid or incurred. For instance, if an employee's reimbursement for the movement of household goods is based on the commuted rate schedule and the actual tax and liability resulting from moving expenses are less than the reimbursement, the difference is not covered by the RIT allowance (see FMM 9765-8c(2)(a)).
- f. Any tax liability resulting from an employee's decision not to deduct moving expenses for which a tax deduction is allowable under the Internal Revenue Code or appropriate State and Local tax codes (see FMM 9765-8b(1) and FMM 9765-8c(2)).
- g. Any tax liability resulting from the payment of recruitment, retention, or relocation bonuses authorized by the Office of Personnel Management pursuant to 5 U.S.C. 5753 and 5754, or any other provisions which allow relocation payments that are not reimbursements for travel, transportation, and other expenses incurred in relocation.

9765-5 DEFINITIONS AND DISCUSSION OF TERMS

For purposes of this part, the following definitions will apply:

- a. **STATE INCOME TAX.** A tax, imposed by a State tax authority, that is deductible for Federal income tax purposes as a State income tax under section 164(a)(3) of the IRC. "State" means any one of the States of the United States and the District of Columbia.
- b. **LOCAL INCOME TAX.** A tax, imposed by a recognized city or county tax authority, that is deductible for Federal income tax purposes as a local (city or county) income tax under section 164(a)(3) of the IRC; except that, for employees transferred on or after November 14, 1983, through October 11, 1984, local income taxes shall be construed to mean only city income tax. For purposes of this regulation:
 - (1) "**City**" means any unit of general local government which is classified as a municipality by the Bureau of the Census, or which is a town or township that in the determination of the Secretary of the Treasury possesses powers and performs functions comparable to those associated with municipalities, is closely settled, and contains within its boundaries no incorporated places as defined by the Bureau of the Census (31 CFR 215.2(b)(1)).
 - (2) "**County**" means any unit of local general government which is classified as a county by the Bureau of Census (31 CFR 215.2(e)).



NASA Financial Management Manual

- c. **COVERED MOVING EXPENSE REIMBURSEMENTS OR COVERED REIMBURSEMENTS.** As used herein, these terms include those moving expenses listed in FMM 9765-3 as being covered by the RIT Allowance and which may be furnished in kind, or for which reimbursement or an allowance is provided by the Government.
- d. **COVERED TAXABLE REIMBURSEMENTS.** Covered moving expense reimbursements minus the allowable tax deductions allowable under the IRC and IRS regulations for moving expenses. (See determination of amount in FMM 9765-8c)
- e. **YEAR 1 OR REIMBURSEMENT YEAR.** The calendar year in which reimbursements or payments for moving expenses are made to, or for, the employees under the provisions of this section. All or part of these reimbursements (see FMM 9765-6) are reported to the IRS as income (wages, salary, or other compensation) to the employees for that tax year under the provisions of the IRC and IRS regulations, and are subject to Federal tax withholding. The withholding tax allowance (WTA) (see 1, below) is calculated in Year 1, to cover the employee's Federal tax withholding obligations each time covered moving expense reimbursements are made that result in a Federal tax withholding obligation. For purposes of this regulation, an advance of funds for any of the covered moving expenses is not considered to be a reimbursement or a payment until the travel voucher settlement for such expenses takes place. If an employees' reimbursement for moving expenses are spread over more than one year, they will have more than one Year 1.
- f. **YEAR 2. The calendar year in which a claim for the RIT allowance is paid.**
 - (1) Generally, Year 2 will be the calendar year immediately following Year 1 and in which the employee files a tax return reflecting the tax liability for income received in Year 1. However, there may be instances where the employee's claim submission and/or payment of payment of the RIT allowance is delayed beyond the calendar year immediately following Year 1. (Year 1 will always be the calendar year that reimbursements are received; see subparagraph e, above.) Year 2 will be the calendar year in which the RIT allowance is actually paid.
 - (2) The RIT allowance is calculated in Year 2 and paid to cover the additional tax liability (resulting from moving expense reimbursements received in Year 1) not covered by the WTA paid in Year 1. If an employee's covered taxable reimbursements are spread out over more than 1 year, there will be more than one Year 2.



NASA Financial Management Manual

- g. **FEDERAL WITHHOLDING TAX RATE (FWTR).** The tax rate applied to incremental income to determine the amount to be withheld for Federal Income Tax from salary or other compensation such as moving expense reimbursements. Because moving expense reimbursements constitute supplemental wages for Federal income tax purposes, the 20 percent flat rate of withholding is generally applicable to such reimbursements (see FMM 9765-7c). Refer to the Treasury Fiscal Requirements Manual, ITFRM 3-5000, and applicable IRS regulations for complete up-to-date information on this subject.
- h. **EARNED INCOME.** For purposes of the RIT allowance, "earned income" shall include only the gross compensation (salary, wages, or other compensation such as moving expense reimbursements and the related WTA) (see subparagraph n, below) and any RIT allowance (see subparagraph m, below) paid for moving expense reimbursement in a prior year) that is reported as income on IRS Form W-2 for the employee (employee and spouse, if filing jointly), and if applicable, the net earnings (or loss) for self-employment income shown on Schedule SE of the IRS Form 1040. Earned income may be from more than one source (see FMM 9765-8d).
- i. **MARGINAL TAX RATE (MTR).** The tax rate (for example 33%) applicable to a specific increment of income. The Federal and State marginal tax rates to be used in calculating the RIT allowance are provided in FMM Appendices 9765-8A, 8B, and 8C. See FMM 9765-8e(3) for instructions on local marginal tax rate determinations.
- j. **COMBINED MARGINAL TAX RATE (CMTR).** A single rate determined by combining the applicable marginal tax rates for Federal, (or Puerto Rico, when applicable) State and local income taxes, using the formulas provided in FMM 9765-8e(5).
- k. **"GROSS-UP."** Payment for the estimated additional income tax liability incurred by an employee as a result of reimbursements or payments by the Government for the covered moving expenses listed in FMM 9765-3.
- l. **"GROSS-UP" FORMULA.** The formulas used to determine the amount of the "gross-up" for the WTA and RIT Allowance. The formulas used herein (see FMM 9765-7d and FMM 9765-8f) compensates the employee for the initial tax, the tax on tax, etc. Note that the WTA Gross-up formula in FMM 9765-7d is different than the RIT Gross-up formula prescribed in FMM 9765-8f.
- m. **RIT ALLOWANCE.** The amount of payment, computed and paid in Year 2 to cover substantially all of the estimated additional tax liability incurred as a result of the covered moving expense reimbursements received in Year 1.



NASA Financial Management Manual

- n. **WITHHOLDING TAX ALLOWANCE (WTA).** The withholding tax allowance (WTA) paid in Year 1 covers the employee's Federal tax withholding liability on covered taxable reimbursements received in Year 1. The amount is computed by applying the withholding "gross-up" formula prescribed in FMM 9765-7d (using the Federal withholding tax rate) each time that a Federal withholding obligation is incurred on covered moving expense reimbursements received in Year 1. "Grossing-up" the Federal withholding amount protects the employees from having to use part of the moving expense reimbursement to pay Federal withholding taxes (see FMM 9765-7).
- o. **STATE GROSS-UP.** Payment for the estimated additional State income tax liability incurred by an employee as a result of reimbursements or payments by the Government for the covered moving expenses listed in FMM 9765-3 that are deductible for Federal income tax, but not for State income tax purposes.
- p. **STATE GROSS-UP FORMULA.** The formula prescribed in FMM 9765-8(f)(3) to be used in determining the amount to be included in the RIT allowance to compensate an employee for the additional State income tax incurred in States that do not allow the deduction of moving expenses.

9765-6 PROCEDURES IN GENERAL

- a. This section sets forth the procedures to compute and pay the RIT allowance and defines NASA Financial Management and the employee responsibilities. These procedures do not require NASA to change internal fiscal policies established pursuant to IRS regulations, or the Treasury Fiscal Requirements Manual.
- b. The total amount reimbursed or paid to the employee for travel, transportation, and other relocation expenses and allowances is includable in the employee's gross income pursuant to the Internal Revenue Code (IRC) and certain State or local government tax codes. Some moving expenses for which reimbursements are received may be deducted from income by the employee as moving expense deductions, subject to certain limitations prescribed by the IRS or pertinent State or local tax authorities. Reimbursements for nondeductible moving expenses are subject to income tax. (See IRS Publication 521 entitled "Moving Expenses" and the appropriate State and local tax codes for detailed information.)
- c. Usually, if the employee is reimbursed for nondeductible moving expenses, the amount of these reimbursements is subject to withholding of Federal income tax in accordance with IRS regulations at the time of reimbursement. Under existing fiscal procedures, the amount of the employee's withholding obligation is usually deducted either from reimbursements for the moving expenses at the time of reimbursement or from the employee's salary. Procedures prescribed herein are not intended to change ongoing fiscal procedures in this area (see Treasury Fiscal Requirements Manual for Federal Agencies).



NASA Financial Management Manual

- d. Payment of a WTA established herein will offset deductions for the Federal income tax withholding, on moving expense reimbursements and on the WTA itself, from the employee's moving expense reimbursements or from salary.
- e. The total amount of the RIT allowance can be computed after the end of Year 1 as soon as the earned income level, income tax filing status, total covered taxable reimbursements, and the applicable marginal rates can be determined. Employee claims for RIT allowance should be submitted in accordance with FMM 9765-10.
- f. Procedures are prescribed in FMM 9765-7 and FMM 9765-8 for computation and payment of the WTA and the RIT allowance. These procedures are intended to build on existing fiscal procedures regarding reporting of employee income from reimbursements and withholding of taxes on supplemental wages.

9765-7 *PROCEDURES FOR DETERMINING THE WITHHOLDING TAX ALLOWANCE (WTA) IN YEAR 1*

- a. **GENERAL RULES.** The WTA is designed to cover only the employee's withholding tax obligation for Federal income tax on income resulting from covered moving expense reimbursements (see FMM 9765-3). Other withholding tax obligations, if any, such as social security taxes or State and/or local income taxes on income resulting from moving expense reimbursements will not be included in the calculation of the WTA payment. The amount of the WTA is equal to the Federal withholding tax obligation incurred by the employee on covered moving expense reimbursements (which are not offset by deductible moving expenses) and on the WTA itself. Each time covered moving expense reimbursements are paid to, or on behalf of, the employee, the WTA shall be calculated, accounted for, and reported as provided in subparagraphs b through g, below.
- b. **DETERMINATION OF AMOUNT OF REIMBURSEMENT SUBJECT TO WITHHOLDING.** Under IRS regulations, income resulting from reimbursements for nondeductible moving expenses is subject to withholding of Federal income taxes. (See IRS Publication 521, "Moving Expenses.") There are some moving expenses which may be reimbursed, but are not covered taxable reimbursements (see definitions in FMM 9765-3) for purposes of the WTA and RIT allowance calculations, such as nontemporary storage of household goods. (See exclusions in FMM 9765-4.) Therefore, the actual amount of the covered taxable reimbursements may be different than the amount of nondeductible moving expenses subject to Federal income tax withholding. Because the difference in these amounts should not be substantial, the amount of nondeductible moving expenses subject to Federal income tax withholding, as determined by the agency pursuant to IRS regulations, may be used in calculating the WTA. (Note that the RIT calculation procedure in FMM 9765-8 requires determination of covered taxable reimbursements.)



NASA Financial Management Manual

c. DETERMINATION OF FEDERAL WITHHOLDING TAX RATE (FWTR).

Because moving expense reimbursements constitute supplemental wages for Federal income tax purposes, the 20 percent flat rate of withholding is generally applicable to income generated by such reimbursements. The 20 percent rate shall be used in calculating the WTA unless IRS regulations are changed. In such cases, the applicable withholding rate shall be substituted for the 20 percent rate in the calculation shown in subparagraph d, below.

d. CALCULATION OF WITHHOLDING TAX ALLOWANCE (WTA)

The WTA is calculated by substituting the amounts determined in subparagraphs b and c, above, into the gross-up formula shown below.

$$\text{Formula: } Y = X / (1 - X) (N)$$

where: Y = WTA

X = FWTR (20 percent)

N = nondeductible moving expenses/covered taxable reimbursements

Example: If X = 20 percent

N = \$21,800

Then: Y = .20 / (1.00 - .20) X (\$21,800)

Y = .25 X (\$21,800)

Y = \$5,450

e. WTA PAYMENT AND EMPLOYEE AGREEMENT FOR REPAYMENT

(1) The WTA may be calculated several times within Year 1 if reimbursements for moving expenses are made on more than one travel voucher. Each time an employee is reimbursed for moving expenses which are subject to Federal tax withholding in accordance with the IRS regulations, the WTA will be calculated and paid unless the employee fails to comply with the requirements in subparagraph (2), below.

(2) The employee shall be required to agree in writing to (a) repay any excess amount paid in Year 1 (see FMM 9765-8f(5) and 9765-9b(3)), and (b) submit the required certified tax information and claim for RIT allowance within a reasonable length of time after the close of Year 1. Failure of the employee to comply with this requirement will preclude the agency's payment of the WTA. The entire WTA will be considered an excess payment, if the RIT allowance claim is not submitted in a timely manner to settle the RIT allowance account.

f. DETERMINATION OF EMPLOYEE'S FEDERAL WITHHOLDING TAX ON WTA. Since the amount of the WTA is considered income to the employee, it is subject to the same requirements as all other moving expense reimbursements. See Treasury Fiscal Requirements Manual for Federal Agencies, Section 4080, Moving Expense Reimbursements for Withholding.



NASA Financial Management Manual

- g. **END OF YEAR REPORTING.** At the end of the year, NASA is required to issue IRS Forms W-2 for each employee showing total gross compensation (including moving expense reimbursements) and the applicable amount of Federal taxes withheld. For tax reporting purposes, the WTA is to be treated as a moving expense reimbursement. The total amount of the employee's WTA's paid during the year as well as the amount of moving expense reimbursements should be included as income on the employee's Form W-2. The Federal tax withholding amount applicable to the moving expense reimbursements and the WTA should also be included on the employee's Form W-2. The amount of the WTA's also will be furnished to the employee along with the amount of moving expense reimbursements on IRS Form 4782 or another itemized listing provided for the employee's use in preparing a tax return (see IRS regulations for further guidance) and in claiming the RIT allowance as provided in FMM 9765-8.

9765-8 RULES AND PROCEDURES FOR DETERMINING THE RIT ALLOWANCE IN YEAR 2

- a. **SUMMARY/OVERVIEW OF PROCEDURES.** The RIT allowance will be calculated and claimed in Year 2 (see definition in FMM 9765-5f). This can be accomplished as soon as the employee can determine earned income (as defined herein), income tax filing status, and covered taxable reimbursements for the Year 1 (see definition FMM 9765-5e and the applicable marginal tax rates). The RIT allowance is then calculated using the "gross-up" formula under procedures prescribed herein. Since the RIT allowance is considered income, appropriate withholding taxes on the RIT allowance are deducted and the balance constitutes the net payment to the employee. Rules, procedures, examples, and prescribed tax tables for these calculations are provided in subparagraphs b through h, below, and in the appendices to this chapter.
- b. **GENERAL RULES AND ASSUMPTIONS.**
- (1) The procedures prescribed herein for calculation and payment of the RIT allowance are based on certain assumptions jointly developed by GSA and IRS, and tax tables developed by IRS. This approach avoids the procedure requiring the employee to furnish extensive documentation, such as certified copies of actual tax returns and reconstructed returns, in support of a claim for a RIT allowance payment. Specifically, the following assumptions have been made:
- (a) the employee will claim allowable moving expense deductions for the same tax year in which the corresponding moving expense reimbursements are included in income;



NASA Financial Management Manual

- (b) Changes to the IRC, applicable to the 1987 and subsequent tax years, require that allowable moving expense deductions must be taken as an itemized deduction from gross income rather than as an adjustment to gross income as in previous tax years. It is assumed that employees will receive the benefit of allowable moving expense deductions to offset income either by itemizing their moving expenses deductions or through the increased standard deductions.
- (c) Prior to the Tax Reform Act of 1986, it was assumed that the employee's (and spouse's if a joint return is filed) earned income, filing status, and CMTR determined for Year 1 (and used in determining the RIT allowance in RIT 2) would remain the same or would not be substantially different in the second and subsequent tax years. However, the Tax Reform Act of 1986 substantially changed the Federal tax structure making it necessary to compute a separate CMTR for Year 1 and for Year 2. (See subparagraph e, of this section.) The formula for calculating the RIT allowance to be paid in 1988 and subsequent years is shown in subparagraph f, of this section. It is assumed that within the accuracy of the calculation, the State and local tax rates for Year 1 and Year 2 will remain the same or will not be substantially different. Therefore, the State and local tax rates for Year 1 shall be used in calculating the CMTR for Year 2.
- (2) The prescribed procedures which yield an estimate of an employee's additional tax liability due to moving expense reimbursements are to be used uniformly. They are not to be adjusted to accommodate an employee's unique circumstance which may differ from the assumed circumstances stated in subparagraph (1), above.
- (3) An adjustment of the final RIT allowance paid in Year 2 for the covered taxable reimbursements received in Year 1 is required if the tax information certified to on the RIT allowance claim is different than that shown on the actual Federal tax return filed with IRS for Year 1 or changed for any reason after filing of the tax return, so as to affect the combined marginal tax rate (CMTR's) used in the RIT allowance calculation (see FMM 9765-10 for claims procedures).



NASA Financial Management Manual

c. **DETERMINATION OF AMOUNT OF COVERED TAXABLE REIMBURSEMENTS**

- (1) Generally, the amount of the covered taxable reimbursements is the difference between (a) the amount of covered moving expense reimbursements for the allowances listed in FMM 9765-3, that was included in the employee's income in Year 1, and (b) the maximum amount of allowable moving expenses that may be claimed as a moving expense by the employee on the Federal tax return under IRS tax regulations, to offset the income resulting from moving expense reimbursements for Year 1. The covered taxable reimbursements will be determined as if the employee had itemized and deducted all allowable moving expense deductions. If the employee is precluded from claiming moving expense deductions because the move does not meet IRS requirements for the distance test, then the amount of covered taxable reimbursements is the same as the amount of covered moving expenses (see FMM 9765-5d).
- (2) For purposes of calculating the RIT allowance, the following special rules apply to the determination of moving expense deductions to offset moving expense reimbursements reported as income:
 - (a) The total amount of reimbursement reported as income for the expense of en route travel for the employee and family (see FMM 9765-3a) and transportation (including up to 30 days temporary storage) of household goods (see FMM 9765-3b) to the new official station shall be used as a moving expense deduction (see also FMM 9765-4e and 9765-4f).
 - (b) The total amount of reimbursement for a househunting trip, temporary quarters (including up to 30 days at new station) and real estate transaction expenses (see FMM 9765-3e, 9765-3f, 9765-3g, and 9765-3i) up to the maximum allowable deduction under IRS tax regulations, shall be used as a moving expense deduction. For example, an employee and spouse filing a joint return and residing in the same household at the end of the tax year may deduct up to \$3,000 for these expenses. (No more than \$1,500 of the \$3,000 may be claimed for a househunting trip and temporary quarters expenses combined.) If the employee was reimbursed \$1,350 for a househunting trip and temporary quarters expenses and \$9,000 for real estate expenses, the moving expense deductions would be \$1,350 for the househunting trip and temporary quarters expenses and \$1,650 for real estate expenses. If the employee's reimbursement was \$1,850 for the househunting trip and temporary quarters expenses and \$9,000 for real estate expenses, the moving expense deductions would be \$1,500 for the househunting trip and temporary quarters expenses and \$1,500 for real estate expenses. If the employee had no reimbursement for the househunting trip and temporary quarters, the full \$3,000 would be applied to the \$9,000 reimbursement for real estate expenses. (See IRS Publication 521, "Moving Expenses," for these and other maximums which vary by situation and filing status.)



NASA Financial Management Manual

- (3) Procedures and examples are provided herein as if all moving expense reimbursements are received in one year with all moving expense deductions applied in that same year to arrive at the covered taxable reimbursements. However, when reimbursements span more than one year, the amount of covered taxable reimbursements must be determined separately for each reimbursement year (Year 1). The maximum moving expense deductions apply to the entire move. Under IRS tax regulations, the employee has some discretion as to when to claim these deductions (e.g., in the year of the move when the expense was paid or in the year of reimbursement, if these actions do not occur in the same year). However, for purposes of the RIT allowance procedures, the moving expense deductions will be applied in the year that the corresponding reimbursement is made. For example, if an employee incurred and was reimbursed \$1,000 for a househunting trip and temporary quarters in 1989 and an additional \$1,000 for temporary quarters in 1990, this employee, according to the particular situation and tax filing status, may deduct \$1,500 of these expenses in moving expense deductions. In calculating the RIT allowance for 1989, \$1,000 of the \$1,500 deduction is used to offset the \$1,000 reimbursement in 1989 resulting in zero covered taxable reimbursements for the househunting trip and temporary quarters for 1989. The remaining \$500 (balance of the \$1,500 not used in determining covered taxable reimbursements for 1989) will be used to offset the \$1,000 temporary quarters reimbursement in 1990 (second Year 1), leaving \$500 of the temporary quarters reimbursement as a covered taxable reimbursement for 1990.
- (4) Although the WTA amount is included in income (see FMM 9765-7), it shall not be included in the amount of covered taxable reimbursements. Under the procedures and formulas established herein, the proper amount of the RIT allowance is calculated using the RIT gross-up formula with the WTA and any prior RIT allowance payments excluded from covered taxable reimbursements.
- (5) Employees are cautioned that there may be moving expenses reimbursed that are not covered by the RIT allowance. (See exclusions in FMM 9765-4; also see discussion in FMM 9765-7 regarding covered taxable reimbursements versus nondeductible expenses.)
- (6) FMM Appendix 9765-8E and Appendix 9765-8F, respectively, show an example of completed IRS Form 4782 (Employee Moving Expense Information) and of IRS Form 3903 (Moving Expenses).



NASA Financial Management Manual

- d. **DETERMINATION OF INCOME LEVEL AND FILING STATUS.** In order to determine the CMTR's needed to calculate the RIT allowance, the employee must determine the appropriate amount of earned income (as prescribed herein) that was or will be reported on the Federal tax return for the tax year for which the covered taxable reimbursements were received (Year 1). Such amount will also include the spouse's earned income if a joint filing status is claimed. For purposes of this regulation, appropriate earned income shall include only the amount of gross compensation reported on IRS Form(s) W-2, and, if applicable, the net earnings (or loss) from self-employment income as shown on Schedule SE of IRS Form 1040 (see FMM 9765-5h). (Note that moving expense reimbursements including the WTA amounts and any RIT allowance paid for a prior Year 1 are to be included in earned income and should be shown as income on the Form W-2. If they are not, other appropriate documentation shall be furnished (see FMM 9765-7g)). The amount of earned income as determined under this paragraph and the tax filing status (for example lines 1 through 5 on the 1987 IRS Form 1040) shall be contained in a certified statement on, or attached to, the voucher claiming the RIT allowance (see FMM 9765-10). If a joint filing status is claimed and the spouse's earned income is included, the spouse must sign the certified statement. If the spouse does not sign the statement, earned income will include only the employee's earned income and the RIT allowance will be calculated on that basis. This condition will not apply if an employee is allowed, under IRS rules, to file a joint return as a surviving spouse.
- e. **DETERMINATION OF THE COMBINED MARGINAL TAX RATE (CMTR).** The gross-up formula used to calculate the RIT allowance in subparagraph f, below, requires the use of two CMTR's--one for Year 1 in which reimbursements were received and the other for Year 2 in which the RIT allowance is paid. CMTR's are single tax rates calculated to represent the Federal, State, and/or local income tax rates applicable to the earned income determined in d, above, for Year 1. The CMTR's will be determined as provided in subparagraphs (1) through (4), below.



NASA Financial Management Manual

(1) **Federal Marginal Tax Rate.** The Federal marginal tax rate for Year 1 and Year 2 is determined by using the income level and filing status determined under subparagraph d, above, and contained in the certified statement by the employee (or employee and spouse) on the RIT allowance claim, and applying the prescribed Federal tax tables contained in FMM Appendix 9765-8A or Appendix 9765-8C. For example, if the income level (for 1989 tax year (Year 1)) was \$84,100 for a married employee filing a Federal joint return, the Federal marginal tax rate would be 33 percent for Year 1 (1989) and 28 percent for Year 2 (1990). These rates would be used regardless of how much of the \$84,100 was attributable to reimbursement for the employee's relocation expenses. (Note that these marginal rates are different from the withholding tax rate used for the WTA.) If the employee incurs only Federal income tax (i.e., there are no State or local taxes), the Federal marginal tax rate determined from Appendix 9765-8A or Appendix 9765-8C is the CMTR's to be used in the gross-up formula provided in subparagraph f, of this section. In such cases, the provisions of subparagraphs (2) and (3), below, do not apply.

(2) **State Marginal Tax Rate**

- (a) If the employee incurs an additional State income tax (see definition in FMM 9765-5a) liability as a result of moving expense reimbursements, the appropriate State tax table in Appendix 9765-8B is to be used to determine the applicable State marginal tax rate that will be substituted into the formula for determining the CMTR for both Year 1 and Year 2. The appropriate State tax table will be the one that corresponds to the tax year in which the reimbursements are paid to the employee (Year 1). The income level determined in subparagraph d, above, for Federal taxes shall be used to identify the appropriate income bracket in the State tax table. The applicable State marginal tax rate is obtained from the selected income bracket column for the State where the employee is required to pay State income tax on moving expense reimbursements. The tax rates shown in the table apply to all employees regardless of filing status, except where a separate rate is shown for a single filing status.
- (b) The lowest income bracket shown in the State tax table in FMM Appendix 9765-8B is \$20,000-\$24,999. In cases where the employee's (and spouse's, if filing jointly) earned income as determined under 9765-8d is less than the lowest income bracket, an appropriate State marginal tax rate shall be obtained by the Financial Management Officer from the applicable State tax code or regulations. The State marginal tax rate shall be representative of the earned income level in question, but in no case more than the marginal tax rate established in FMM Appendix 9765-8B for the \$20,000-\$24,999 income bracket for the particular State in which an additional income tax obligation has been incurred.



NASA Financial Management Manual

- (c) The prescribed State marginal tax rates are generally expressed as a percent of taxable income. However, if the applicable State marginal tax rate is stated as a percentage of the Federal income tax liability, the State tax rate must be converted to a percent of taxable income to be used in the CMTR formula in subparagraph e(4), below. This is accomplished by multiplying the applicable Federal tax rate for Year 1 by the applicable State tax rate. For example, if the Federal tax rate is 33 percent for Year 1 and the State tax rate is 25 percent of the Federal tax liability, the State tax rate stated as a percent of taxable income would be 8.25 percent. The State tax rates thus determined for Year 1 will be used in determining the CMTR for both Year 1 and Year 2.
- (d) An employee may incur a State income tax liability on moving expense reimbursements in more than one State at the same or different marginal tax rates, i.e., double taxation. For example, an employee may incur taxes on moving expense reimbursements in one State because of residency in that State and in another State because that particular State taxes income earned within its jurisdiction irrespective of whether the employee is a resident. In such cases, a single State marginal tax rate must be determined for use in the CMTR formulas in subparagraph e(5), below. The general rules in subparagraph e(2)(d)1 through 3 of this section apply in determining the applicable single State marginal tax rates in such cases.
- 1 If two or more States impose an income tax on an employee's moving expense reimbursement, but no two States tax the same portion of the reimbursement, then the reimbursement is not subject to double taxation. In this situation, the average of the applicable State marginal tax rates, as determined under subparagraphs e(2)(a) through (c) of this section, shall be treated as being imposed on the entire reimbursement, and shall be used in the CMTR formula.
 - 2 If two or more States impose an income tax on the moving expense reimbursement, and more than one State taxes the same portion of the reimbursement, but those States allow an adjustment or credit for income taxes paid to the other States), then the reimbursement is not subject to double taxation. In this situation, the highest of the applicable State marginal tax rates, as determined under subparagraphs e(2)(a) through (c) of this section, shall be used in the CMTR formula.
 - 3 If two or more States impose an income tax on the moving expense reimbursement, and more than one State taxes the same portion of the reimbursement without allowing an adjustment or credit for income taxes paid to the other, then the reimbursement is subject to double taxation. In this situation, the sum of the applicable State marginal tax rates, as determined under subparagraphs e(2)(a) through (c) of this section, shall be used in the CMTR formula.



NASA Financial Management Manual

- (3) **Local Marginal Tax Rate.** Because of the impracticality of establishing a single marginal tax rate table for local income taxes that could be applied uniformly on a nationwide basis, appropriate local marginal tax rates shall be determined as provided in subparagraphs (a) through (c), below.
- (a) If the employee incurs an additional local income tax (see definition in FMM 9765-5b) liability as a result of moving expense reimbursements, certification to such fact shall be made when claiming the RIT allowance (see certification statement in FMM 9765-10). This is accomplished by specifying on the claim the name of the locality imposing the income tax and the applicable marginal tax rate determined from the actual marginal tax rate table or schedule prescribed by the taxing locality. The marginal tax rate shall be applicable to the taxable income portion of the amount of earned income determined under subparagraph d, above, for the employee (and spouse, if filing jointly). The same tax rate shall be used in calculating the CMTR for both Year 1 and Year 2. The Financial Management Officer shall establish procedures to determine whether the certified local marginal tax rate is appropriate for the employee's income level and filing status and approve its use in the CMTR formulas (see also FMM 9765-10b(2)).
 - (b) If the local marginal tax rate is stated as a percentage of Federal or State income tax liability, such rate must be converted to a percent of taxable income for use in the CMTR formula. This is accomplished by multiplying the applicable Federal or State tax rate for Year 1 as determined in subparagraph e(1) or (2), above, by the applicable local tax rate. For example, if the State tax rate for Year 1 is 6 percent and the local tax rate is 50 percent of State income tax liability, the local tax rate stated as a percentage of taxable income would be 3 percent. The local tax rate thus determined for Year 1 will be used in determining the CMTR for both Year 1 and Year 2.
 - (c) The situations described in subparagraph e(2)(d), with respect to State income taxes, may also be encountered with local income taxes. If such situations do occur, the rules prescribed for determining the single State marginal tax rate shall also be applied to determine the single local marginal tax rate for use in the CMTR formulas.



NASA Financial Management Manual

(4) Marginal Tax Rates for the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the U.S. Possessions.

(a) **The Commonwealth of Puerto Rico.** A Federal employee who is relocated to or from a point, or between points, in the Commonwealth of Puerto Rico may be subject to income tax on the employee's salary (including moving expense reimbursements) by both the U.S. Government and the government of Puerto Rico. However, under the current law of Puerto Rico, such employee receives a credit on his/her Puerto Rico income tax for the amount of taxes paid to the United States. The rules in subparagraphs e(4)(a)1 through 3 apply in determining the marginal tax rate applicable for transfers to, from, or between points in Puerto Rico.

- 1 The applicable Puerto Rico marginal tax rate shall be determined by using the income level determined in subparagraph d of this section for Federal taxes and the employee's filing status. The Puerto Rico marginal tax rate for Year 1 will be used in computing the CMTR for both Year 1 and Year 2. The Puerto Rico tax tables are contained in FMM Appendix 9765-8D.
- 2 If the applicable Puerto Rico marginal tax rate is higher than the applicable Federal marginal tax rate, then the total amount of taxes paid by the employee to both jurisdictions is equal to the employee's total income tax liability to the Commonwealth of Puerto Rico before any credit is given for taxes paid to the United States. The Federal marginal tax rate, therefore, is of no consequence and will be disregarded. In such cases, the formula in subparagraph e(5)(c) of this section will be used to compute the CMTR. The CMTR formula shall include only the Puerto Rico marginal tax rate, the State marginal tax rate as determined under subparagraph e(2) of this section (when applicable), and the local marginal tax rate as determined under subparagraph e(3) of this section. For purposes of applying the Puerto Rico CMTR formula in paragraph e(5)(c) of this section, the State marginal tax rate will be applicable if both Puerto Rico and one or more of the States impose an income tax on the moving expense reimbursement, and more than one of these entities taxes the same portion of the reimbursement without allowing an adjustment or credit for income taxes paid to the other. In this situation, the S component of the CMTR formula will be the applicable State marginal rate as determined under subparagraph e(2) of this section.



NASA Financial Management Manual

- 3 If the applicable Puerto Rico marginal tax rate is equal to or lower than the applicable Federal marginal tax rate, then the total amount of taxes paid by the employee to both jurisdictions is equal to the employee's total Federal income tax liability. The Puerto Rico marginal tax rate, therefore, is of no consequence in such cases and will be disregarded. The CMTR will be computed using the formula in subparagraphs e(5)(a) and (b) of this section. This formula will include the Federal marginal tax rate as determined under subparagraph e(1) of this section, the State marginal tax rate as determined under subparagraph e(2) of this section (when applicable), and the local marginal tax rate as determined under subparagraph e(3) of this section. The State marginal tax rate will be applicable if one or more States impose tax on the moving expense reimbursement.
- (b) **The Commonwealth of the Northern Mariana Islands and the U.S. Possessions.** A Federal employee who is relocated to or from a point, or between points, in the Commonwealth of the Northern Mariana Islands or the U.S. possessions (Guam, American Samoa, and the U.S. Virgin Islands) is subject to both Federal income tax and income tax assessed by the Commonwealth of the Northern Mariana Islands or the U.S. possession, as applicable. However, the income tax system and rates for the Commonwealth of the Northern Mariana Islands and for the U.S. possessions are identical to the U.S. Federal income tax system and rates. This constitutes a "mirror tax" system. A tax credit or exclusion is provided by one of the taxing jurisdictions (either the U.S., the Commonwealth of the Northern Mariana Islands or the U.S. possessions, as appropriate) to prevent double taxation. The marginal tax rate for the Commonwealth of the Northern Mariana Islands or the U.S. possession, therefore, is of no consequence since it is identical to the Federal marginal income tax rate and is completely offset by a corresponding credit or exclusion. Thus, the Commonwealth's or the possession's tax rate will not be factored into the CMTR formula. The CMTR will be computed as provided in subparagraphs e(5)(a) and (b) based solely on the Federal marginal tax rate; when applicable, the State(s) marginal tax rate; and the local marginal tax rate.



NASA Financial Management Manual

- (5) **Calculation of the Combined Marginal Tax Rates (CMTR's).** As stated above, the gross-up formula for calculating the RIT allowance requires the use of two CMTR's. However, the required CMTR's cannot be calculated by merely adding the Federal, State and local marginal tax rates together because of the State and local income taxes are deducted from taxable income for Federal income tax purposes. The State tax tables prescribed in FMM Appendix 9765-8B are designed to use the same income amount as that determined for the Federal taxes. This reflects, among other things, the State and local tax deductions. The formulas prescribed below for calculating the CMTR are designed to adjust the State and local tax rates since they are deducted from taxable income for Federal tax purposes.

(a) The following formula shall be used to calculate the CMTR for Year 1:

$$\text{Formula: } X = F + (1-F)S + (1-F)L$$

where X = CMTR for Year 1
 F = Federal tax rate for Year 1
 S = State tax rate for Year 1
 L = local tax rate for Year 1

- 1 **Federal, State, and Local Taxes Incurred.** If the employee incurs Federal, State, and local income taxes on moving expense reimbursements, the CMTR formula may be solved as follows:

If: F = 33 percent of income
 S = 6 percent of income
 L = 3 percent of income

$$\begin{aligned}\text{Then: } X &= .33 + (1.00-.33).06 + (1.00-.33).03 \\ X &= .3903\end{aligned}$$

- 2 **Federal and State Income Tax Only.** If the employee incurs tax liability on moving expense reimbursements for Federal and State income tax but none for local income tax, the value of "L" is zero and the CMTR formula in subparagraph (a), above, may be solved as follows:

If: F = 33 percent of income
 S = 6 percent of income
 L = Zero

$$\begin{aligned}\text{Then } X &= .33 + (1.00 -.33).06 \\ X &= .3702\end{aligned}$$



NASA Financial Management Manual

- 3 **Federal and Local Tax Incurred Only.** If the employee incurs a tax liability on moving expense reimbursements for Federal and local income tax but none for State income tax, the value of "S" is zero and the CMTR formula in subparagraph (a), above, may be solved as follows:

$$\text{Formula: } X = F + (1-F)S + (1-F)L$$

If: F = 33 percent of income

S = Zero

L = 3 percent of income

$$\text{Then: } X = .33 + (1.00 - .33).03$$

$$X = .3501$$

- 4 **Calculation of the CMTR for Year 2.** The calculation of the CMTR for Year 2 is the same as described in subparagraph (a), above, for Year 1 except that the Federal tax rate for Year 2 is used in place of the Federal tax rate for Year 1. State and local tax rates remain the same as for Year 1. The following formula shall be used to determine the CMTR for Year 2:

$$\text{Formula: } W = F + (1-F)S + (1-F)L$$

If: W = CMTR for Year 2

F = Federal tax rate for Year 2

S = State tax rate for Year 1

L = Local tax rate for Year 1



NASA Financial Management Manual

- f. **DETERMINATION OF THE RIT ALLOWANCE.** The RIT allowance to cover the tax liability on additional income resulting from the covered taxable reimbursements received in Year 1 is calculated in Year 2 as provided below:

- (1) The RIT allowance is calculated by substituting the amount of covered taxable reimbursements for Year 1 (see subparagraph c, above) and the CMTR's for Year 1 and Year 2 and the total amount of WTA's paid in Year 1 into the "gross-up" formula as follows:

$$\text{Formula: } Z = [X/(1-W)*(R)] - [(1-X)/(1-W)*(Y)]$$

where: Z = RIT allowance payable in Year 2
 X = CMTR for Year 1
 W = CMTR for Year 2
 R = covered taxable reimbursements
 Y = total WTA's paid in Year 1

If: X = .3903
 W = .3448
 R = \$21,800
 Y = \$ 5,450

Then: Z = $[\frac{.3903}{(1.00-.3448)} * (\$21,800)] - [\frac{(1.00-.3903)}{(1.00-.3448)} * (\$5,450)]$
 Z = .5957 (\$21,800) - .9306 (\$5,450)
 Z = \$12,986.26 - \$5,071.77
 Z = \$ 7,914.49

- (2) There may be instances when a WTA was not paid in Year 1 at the time moving expense reimbursements were made. In cases where there is no WTA to be deducted, the value of "Y" is zero and the formula stated in subparagraph (1), above, for calculating the amount of the RIT allowance (Z) due the employee in Year 2 may be solved as follows:

If: X = .3903
 W = .3448
 R = \$21,800
 Y = Zero

Then: Z = $\frac{.3903}{(1.00-.3448)} * (\$21,800)$
 Z = .5957 (\$21,800)
 Z = \$12,986.26



NASA Financial Management Manual

(3) Certain States do not allow the deduction of all or part of the covered moving expenses that are deductible for Federal income tax purposes. The State gross-up to cover the additional State income tax liability resulting from the covered moving expense reimbursements received in Year 1 that are deductible for Federal income tax purposes, but not for State income tax purposes is calculated in Year 2 as follows:

(a) The State gross-up is calculated by substituting the amount of covered moving expense reimbursements that are deductible for Federal income tax purposes, but not for State income tax purposes; the Federal tax rate for Year 1, the State tax rate for Year 1, and the combined marginal tax rate for Year 2 into the State gross-up formula as follows:

$$\text{Formula: } A = S(1-F)/(1-W)*N$$

Where: A = State gross-up

F = Federal tax rate for Year 1

S = State tax rate for Year 1

W = CMTR for Year 2

N = covered moving expense reimbursements that are deductible for Federal income tax purposes but not for State income tax purposes

If: F = .33

S = .06

W = .3448

N = \$9,250

Then: A = .06(1.00-.33)/(1.00-.3448)*\$9,250

A = .0614*(\$9,250)

A = \$567.95

(b) Add the State gross-up to the RIT allowance amount as calculated using the formula in subparagraph f(1), of this section. The result is the RIT allowance adjusted for those States that do not allow moving expense deductions.

Example:

RIT allowance payable in Year 1	\$7,914.49
Plus adjustment factor	<u>567.95</u>
Total	\$8,482.44

(4) If the final amount of the RIT allowance is greater than zero, it is payable to the employee on the travel voucher as a relocation or moving expense allowance. The RIT allowance amount is included in the employee's gross income for Year 2 and, therefore, subject to appropriate withholding taxes (see net payment to employee in subparagraph g, below). The RIT allowance amount will be reported on IRS Form W-2 for Year 2 (including applicable income tax withholding amounts) and on IRS Form 4782 for the employee's information.



NASA Financial Management Manual

- (5) If the calculation of the RIT allowance results in a negative amount, the employee is obligated to repay this amount to NASA (see also FMM 9765-7e(2) and FMM 9765-9b).
- (6) Any changes to the employee's income level or filing status for Year 1 that would affect the marginal tax rates (Federal, (or Puerto Rico, when applicable), State, or local) used in calculating the RIT allowance must be reported to the applicable Financial Management Division by the employee as provided in FMM 9765-9b(2). (See also FMM 9765-10 for the certified statement regarding these changes.)

g. DETERMINATION OF THE NET PAYMENT DUE EMPLOYEE IN YEAR

2. Since the amount of the RIT allowance is income to the employee in Year 2, it is subject to the same tax withholding requirements as all other moving expense reimbursements. The FMD should determine the appropriate amounts for withholding taxes under their internal tax withholding procedures. The amount of withholding taxes is deducted from the final RIT allowance to arrive at the net payment to the employee.

9765-9 RESPONSIBILITIES

- a. **FINANCIAL MANAGEMENT DIVISIONS.** Each Financial Management Officer or their designees will calculate the amount of the gross-up for the WTA in Year 1 in accordance with procedures outlined herein and credit this amount to the employee on the travel voucher at the time of reimbursement as provided in FMM 9765-7e. The WTA will be reflected on the employee's Form W-2 for Year 1. The RIT allowance may be calculated in Year 2 either by the employee, or by the Financial Management Division based on information provided by the employee on the voucher, as directed by implementing policies and procedures.
- b. **EMPLOYEE**
 - (1) The employee is required to submit a claim for the RIT allowance and to file the tax information for Year 1 specified in FMM 9765-10 with the Installation Financial Management Division in Year 2, regardless of whether any additional reimbursement for the RIT tax allowance is owed the employee (see FMM 9765-7e for employee agreement).
 - (2) If any action occurs (i.e., amended tax return, tax audit, etc.) that would change the information provided in Year 2 by the employee to the Installation Financial Management Division for use in calculating the total RIT allowance due the employee for Year 1 taxes, this information must be provided by the employee under procedures prescribed in FMM 9765-10.
 - (3) If the calculation of the RIT allowance results in a negative amount, the employee is obligated to repay this amount as a debt due the Government (see FMM 9765-7a and FMM 9765-8f(6)).



NASA Financial Management Manual

9765-10 CLAIMS FOR PAYMENT AND SUPPORTING DOCUMENTATION AND VERIFICATION

- a. **CLAIMS FORMS.** Claims for payment of the RIT allowance shall be submitted by the employee in Year 2 on SF 1012 (Travel Voucher) or other authorized travel voucher form. When claiming payment for the RIT allowance, the employee shall furnish and certify to certain tax information that has been or will be shown on the prepared tax returns. The spouse must also sign statement if joint filing status is claimed and spouse's income is included on statement. This information shall be contained in a certified statement on, or attached to, the SF 1012 reading essentially as follows:

I certify that the following information, which is to be used in calculating the RIT allowance to which I am entitled, has been (or will be) shown on the income tax returns filed (or to be filed) by me (or by my spouse and me) with the applicable Federal, (or Puerto Rico, when applicable), State, and local (specify which) tax authorities for the 199_ tax year.

Gross compensation as shown on attached IRS Form(s) W-2 and, if applicable, net earnings (or loss) from self-employment income shown on attached Schedule SE (Form 1040):

	Forms W-2	Schedule SE
Employee	\$ _____	\$ _____
Spouse (if filing jointly)	\$ _____	\$ _____
TOTAL (Both Columns)	\$ _____	

Filing status:

(Specify one of the five filing status items that was (or will be) claimed on IRS Form 1040.)

Federal Marginal tax rates from FMM Appendix 9765-8A or Appendix 9765-8C

State Marginal Tax Rates from FMM Appendix 9765-8B

Local tax tables derived under procedures prescribed in FMM 9765-8e(3)

Federal for Year 1 _____

Federal for Year 2 _____

State (specify which) _____

Local (specify which) _____



NASA Financial Management Manual

The above information is true and accurate to the best of my knowledge. I(we) agree to notify the Financial Management Division of any changes to the above (i.e., from amended tax returns, tax audit, etc.) so that appropriate adjustment to the RIT allowance can be made. The required supporting documents are attached. Additional documentation will be furnished if requested.

I(we) further agree that if the 12-month service agreement required by FMM 9761-3 is violated, the total amount of the RIT allowance will become a debt due the United States Government and will be repaid according to NASA procedures pursuant to FMM 9765-11.

Employee's Signature_____ Date_____

Spouse's Signature_____ Date_____

(If filing jointly)

NOTE: If a joint filing status is claimed and spouse's income is included, the spouse must sign the statement. If the spouse does not sign the document, earned income will include only the employee's earned income. This condition will not apply if an employee is allowed, under IRS rules, to file a joint return as a surviving spouse (see FMM 9765-8d).

b. **SUPPORTING DOCUMENTATION/VERIFICATION.** The claim for the RIT allowance shall be supported by documentation attached to the employee's voucher and by verification of State and local tax obligations as provided below:

- (1) Copies of the appropriate IRS Forms W-2 and, if applicable, the completed IRS Schedule SE (Form 1040) shall be attached to the employee's voucher to substantiate the income amounts shown in the certified statement. Employee (and/or spouse if filing jointly) must agree to provide additional documentation to verify income amounts, filing status, and State and local income tax obligations if requested by the Financial Management Division.
- (2) In order to determine or verify whether a particular State or local tax authority imposes a tax on moving expense reimbursements, it is incumbent upon the Financial Management Officer or designee to become familiar with the State and local tax laws that affect transferring employees. In cases where the taxability of moving expense reimbursements is not clear, a RIT allowance made be paid which reflects only those State and local tax obligations that are clearly imposed under State and local tax law. Once the questionable State or local tax obligations are resolved, the Financial Management Officer or designee may recompute the RIT allowance and make appropriate payment adjustments.



NASA Financial Management Manual

- c. **FRAUDULENT CLAIMS.** A claim against the United States is forfeited if the claimant defrauds or attempts to defraud the Government in connection therewith (28 U.S.C. 2514). In addition, there are two criminal provisions under which severe penalties may be imposed on an employee who knowingly presents a false, fictitious, or fraudulent claim against the United States (18 U.S.C. 187 and 1001). The employee's claim for payment of the RIT allowance shall accurately reflect the facts involved in every instance so that any violation of these provisions will be avoided.

9765-11 VIOLATION OF SERVICE AGREEMENT

In the event the employee violates the terms of the service agreement required under FMM 9761-3, no part of the RIT allowance or the WTA will be paid, and any amounts paid prior to such violation shall be a debt due the United States until they are repaid by the employee.

9765-12 ADVANCE OF FUNDS

No advance of funds is authorized in connection with the allowance provided in this part.

9765-13 SOURCE REFERENCES

The following references or publications have been used as source material for this chapter.

- a. Internal Revenue Code (IRC), Section 164(a)(3) (26 U.S.C. 164(a)(3)) pertaining to the deductibility of State and local income taxes, and section 217 (26 U.S.C. 217), pertaining to moving expenses.
- b. Internal Revenue Service Publication 521, "Moving Expenses."
- c. Internal Revenue Service, Circular E, "Employer's Tax Guide."
- d. Department of Treasury Financial Manual for Federal Agencies, TFM 3-5000.
- e. 31 CFR 215.2 (5 U.S.C. 5516, 5517, and 5520).



NASA Financial Management Manual

9765-8A *FEDERAL MARGINAL TAX RATES FOR YEAR 1 BY EARNED INCOME LEVEL AND FILING STATUS*



NASA Financial Management Manual

9765-8B STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL



NASA Financial Management Manual

9765-8C *FEDERAL MARGINAL TAX RATES FOR YEAR 2 BY EARNED INCOME LEVEL AND FILING STATUS*



NASA Financial Management Manual

9765-8D PUERTO RICO TAX TABLES FOR RIT ALLOWANCE



NASA Financial Management Manual

**9765-8E *SAMPLE COMPLETED IRS FORM 8742 - EMPLOYEE
MOVING EXPENSE INFORMATION (FRONT AND
BACK)***



NASA Financial Management Manual

9765-8F *SAMPLE COMPLETED IRS FORM 3903 - MOVING EXPENSES*



NASA Financial Management Manual

9765-8G *RELOCATION INCOME TAX (RIT) ALLOWANCE CERTIFICATION FOR PCS CLAIM - NASA FORM 1632*